

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOMALIA

SOMALI INSTITUTIONAL DEVELOPMENT
(Directly Implemented Project No. 51402, Output Nos. 63985, 83241, 85765 and 91939)

Report No. 1490

Issue Date: 8 December 2015

Report on the Audit of UNDP Somalia Somali Institutional Development (Project No. 51402, Output Nos. 63985, 83241, 85765 and 91939) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Baker Tilly Merali's (the audit firm), conducted from 8 June to 9 September 2015 an audit of Somali Institutional Development (Project No. 51402, Output Nos. 63985, 83241, 85765 and 91939) (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office). The last audit of the Project was conducted by OAI in 2014 and covered project expenditure from 1 January 2012 to 31 December 2013.

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 to 31 December 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. 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 and general administration. The audit did not cover information systems as the Project did not have its own information systems and relied on the Office and the Atlas system (enterprise resource planning system of UNDP). Further, 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 **satisfactory**, which means, "Internal controls, governance and risk management processes as applicable to the Project 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:

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
6,563	Unqualified	33	Unqualified

Key recommendations: Total = 1, high priority = 1

The recommendation aims to ensure the reliability and integrity of financial and operational information.

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.

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:

Advances recorded as expenditure (Issue 2)

Advances amounting to \$95,704 given to responsible partners were recorded as expenditure at the point of making the advances rather than upon receipt of supporting documentation for cash incurred.

Recommendation: The Office should record advances given to responsible parties as advances and only record them as expenses when accounted for with satisfactory financial reports and verified supporting documents.

Implementation status of previous OAI audit recommendations: Report No. 1335, 6 November 2014.

Total recommendations: 2

Implemented: 1

Withdrawn: 1

The withdrawn recommendation pertains to staffing requirements not being met. OAI withdrew the recommendation due to the project closure and programme redesign, which made the recommendation no longer relevant.

Management comments and action plan

The United Nations Resident Coordinator and UNDP Resident Representative accepted the recommendation and is in the process of implementing it. 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 SOMALIA
DIRECT IMPLEMENTATION PROJECTS
REVISED FINAL REPORT
30 NOVEMBER 2015
FINANCIAL AND AUDIT OF CONTROLS
OF
PROJECT 00051402, SOMALI INSTITUTIONAL DEVELOPMENT
OUTPUTS:
00063985, 00083241, 00085765 AND 00091939

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Abbreviations

AWP – Annual Work Plan
CD – Capacity Development
CO – Country Office
DIM – Direct Implementation
FRR - Financial Reporting Regulations
GAAP – Generally Accepted Accounting Principles
GROL -Governance and Rule of Law
GSSC - Global Shared Service Centre
NGO – International Non-Governmental Organisation
ISA – International Standards on Auditing
IPSAS - International Public Sector Accounting Standards
LOA - Letter of Agreement
M&E – Monitoring and Evaluation
MoF – Ministry of Finance and Planning
OAI – Office of Audit and Investigations
POPP – Programme and Operations Policies and Procedures
SIDP – Somali Institutional Development Programme
SIP - Strengthening Institutional Performance
UNDP – United Nations Development Programme

PART I: EXECUTIVE SUMMARY

1.1 Engagement Context

The UNDP office of Audit and Investigations contracted Baker Tilly Merali's (the audit firm), to undertake an audit of the Project No.00051402 (Somali Institutional Development Project) Outputs; 00063985, 00085765, 00083241 and 00091939.

The project was directly implemented and managed by the UNDP Country Office in Somalia.

1.2. Back ground information of the project

The Somali Institutional Development Project aims to develop key central government and public institutions in Somalia so that they can administer and manage core governance functions more effectively. SIDP supported long term core governance reform processes that could be implemented sequentially and incrementally and are essential for the effective functioning of the states in the areas of public financial management, transparency and accountability, development planning and aid coordination, public sector and parliamentary reform and implementing key transitional tasks in the field of good governance.

In 2014 the SIDP project team operated with staff in Nairobi, Hargeisa (Somaliland) and Garowe (Puntland), Mogadishu (South Central) and its developing presence in the emerging states. The project has now changed to Capacity Development Programme with two distinct projects in portfolio: Strengthening Institutional Performance (SIP) and Support to Emerging States. The project is financially supported by UNDP, Sweden, Norway, United Kingdom the European Union, and BCPR

The direct beneficiaries of the project include

- Key central ministries and agencies: finance, planning, public works, trade, social and women's affairs, accounting, audit, central bank, central statistic offices, civil service commissions and institutes. Institutional support to these beneficiaries will also be enhanced and supported through the Joint Local Governance Project at district and local community levels.
- Executive and legislative bodies: cabinet office, parliament (including parliamentary committees).

1.3 Audit Objective

The audit objective was to express an opinion on the project's financial statement and to assess and express an opinion on the project's internal controls and systems.

1.4 Audit Scope

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.

The audit was to cover all activities of the project for the period from 1 January 2014 to 31 December 2014; and included a review of project reports and records located at the UNDP country office in Somalia operating from Nairobi.

Specifically, the audit covered the following:

Specific Scope for the Financial Audit

- (i) The expenses incurred and recorded in the Combined Delivery Reports for the period from 1 January 2014 to 31 December 2014 and the Funds Utilization statement as at 31 December 2014 as reported by the Office in Somalia (Operating from Nairobi, Kenya);
- (ii) The value and existence of the fixed assets held by the project as at 31 December 2014; and
- (iii) The value and existence of cash held by the project as at 31 December 2014, either as cash at hand or in the bank account

Specific Scope for the Audit of Internal Controls and Systems

- (i) Assess reliability and integrity of project financial and operational information;
- (ii) Assess effectiveness and efficiency of project operations;

- (iii) Assess safeguarding of project assets;
- (iv) Assess compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

We were required to assess the internal controls with regard to the audited project in the following areas:

- a) **Organization and Staffing** – Assessment of the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- b) **Programme and project management** – Assessment 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.
- c) **Human Resources** – Assessment 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.
- d) **Finance** – Assessment 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.
- e) **Procurement** – Assessment 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.
- f) **Asset Management** – Assessment whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- g) **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.
- h) **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.
- i) **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.
- j) **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

1.5 Summary of Audit Methodology

Our audit was carried out in accordance with International Standards on Auditing insofar as they are applicable to an engagement of this type and included such tests and controls, as we considered necessary to meet the audit objectives as set out in the terms of reference.

The field work started on 18 June 2015 and was concluded with a closing meeting on 16 September 2015. The audit was carried out at the offices of UNDP Somalia Programme in located at Gigiri, Nairobi and site visits conducted in Hargeisa and Mogadishu in Somalia.

1.6 Risk assessment and Materiality

We performed risk assessment procedures to obtain a sufficient understanding of the entity operations including test of controls which are relevant and appropriate to the Project and the Entity and to the preparation of the Entity's Financial Report for the Project. We performed interviews with key officers at the Entity and administered pre audit questionnaires aimed at obtaining sufficient understanding of the governance structures and control procedures.

As part of this risk assessment we identified risks throughout the process of obtaining an understanding of the governance structure and control procedures at the Entity and the engagement context, including relevant controls relating to risks, and by considering classes of transactions, expenditure categories and disclosures in the financial reports.

Throughout our audit we paid special attention to the systems set-up for the management oversight/control of the operations related to Somalia, taking into account the Somalia context.

1.7 Summary of Audit opinions

1.7.1. Audit opinion on Statement of Expenditure

Total Expenditure US\$	6,563,042
Financial Findings US\$	95,704.20
Proportion	1.5%
Audit Opinion	Unqualified

Audit Opinion on Statement of Assets

We have issued an unqualified opinion for assets reported.

1.7.2 Overall Internal Control Ratings

We have carried out our work based on our terms of reference and we conclude that the overall rating is **Satisfactory**. The main areas of inadequacy identified are Programme and project management, Finance and Cash management, Asset Management and General Administration.

This rating was mainly due to concerns on rating per audit area as summarized below:

Audit area	Not applicable	Satisfactory	Partially satisfactory	Unsatisfactory
Organization and Staffing		√		
Programme and Project Management		√		
Human Resources		√		
Financial and Cash Management			√	
Procurement		√		
Asset Management		√		
Information Systems	√			
General Administration		√		
Follow up on previous audits		√		

Key Recommendation= 0, High Priority = 1

Audit Areas	Title of finding	Priority	Reference to the detailed in the Long form management Letter
Financial and Cash management	Advances recorded as expenditure	High	Long Form Management letter-Finding No. 1
Asset Management	No reportable findings	-	N/A
Organization and Staffing	No reportable findings	-	N/A
Programme and project management	No reportable findings	-	N/A
Human Resources	No reportable findings	-	N/A
Procurement	No reportable findings	-	N/A
Follow up on previous audits	No reportable findings	-	N/A
General Administration	No reportable findings	-	N/A
Information Systems	Not assessed as the DIM Project audited does not have its own ICT infrastructure and systems, but relies on the UNDP Country Office ICT infrastructure and Atlas system.	-	N/A
Follow up on previous audits	-		Annex III

PART II: FINANCIAL AUDIT REPORTS

2.0. Significant accounting policies

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

(a) Basis of preparation

The statement of Expenses has been prepared in accordance with Generally Accepted Accounting Principle (GAAP), International Public Sector Accounting Standards (IPSAS) and UNDP financial rules and regulations.

(b) Currency

Items included in the financial statements of the project are measured using United States Dollar (US\$) which is both the functional and presentation currency.

c) Expenditure

Expenses are accounted for on accrual basis.

d) Fixed assets

Assets purchased during the year worth US\$ 1,500 and above and match the UNDP's use and control principle are recorded in ATLAS, capitalization is done and depreciation charged as expense within the reporting period.



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2.1 Financial Statements

2.1.1 Audit Report

2.1.1.1 Combined Delivery Report and Funds Utilization statement

REPORT OF THE INDEPENDENT AUDITOR TO UNDP SOMALIA

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the DIM Project No. 00051402 (Somali Institutional Development Project) for the period ended 31 December 2014.

Management is responsible for the preparation of the statements output number Project No. 00051402 (Somali Institutional Development Project) and for such internal control as management determines is 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 statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance 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 statement.

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

Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement, present fairly in all material respects the expenditure US\$ 6,563,042 incurred by the project for the period ended 31 December 2014 in accordance with UNDP accounting policies.

The engagement partner responsible for the independent audit opinion is CPA Madhav Bhandari
Practising certificate number P/1213


CPA Madhav Bhandari
Partner
Baker Tilly Merali's
Practising Certificate No. 1213

Date 21/12/15

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2.1.1.2 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 2014.

2.1.1.3 Statement of Fixed Assets:

We have audited the accompanying Statement of Assets ("the statement") of the UNDP project number 00051402 (Somali Institutional Development Project) as at 31 December 2014

Management is responsible for the preparation of the statement for UNDP project number 00051402 (Somali Institutional Development Project) and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is 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 statement 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 statement.

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

Opinion

In our Opinion, the attached statements of fixed assets present fairly in all material aspects the assets of US\$ 32,733.21 held by the project and audited by us as at 31 December 2014.

The engagement partner responsible for the independent audit opinion is CPA Madhav Bhandari

Practising certificate number P/1213

CPA Madhav Bhandari
Partner
Baker Tilly Merali's
Practising Certificate No. 1213

Date 2/1/15

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2.1.3 Statements of Expenses and Funds Utilization

EXPENSE CATEGORY – OUTPUT 63985	NOTES	USD AMOUNT
ACTIVITY 1.1:QUESTS Placement PL		12,689.69
ACTIVITY 2.1:Policy &Legislative Systems SL		2,489.67
ACTIVITY 2.2:Policy &Legislative Systems SC		8,541.08
ACTIVITY 3.4:Strengthening Aids Comm SL		160.39
ACTIVITY1:Public Sector Reform (output 1)		503,686.90
ACTIVITY1.0:Capacity Dev. and Training		9,550.68
ACTIVITY10.1:Staff & Local Office Costs		310,831.01
ACTIVITY10.2:Monitoring & Evaluation		83,236.25
ACTIVITY10.3:Communication Costs		(63.28)
ACTIVITY10.4:Shared Costs		94,826.75
ACTIVITY11.3:Transparency&Accountability SC		270,407.57
ACTIVITY12.1:Domestic Revenue Systems PL		9,738.81
ACTIVITY12.3:Transparency&Accountability PL		219,046.25
ACTIVITY13.1:Domestic Revenue Systems SL		13,602.71
ACTIVITY13.3:Transparency&Accountability SL		1,292.19
ACTIVITY14.1:Aid Coordination SC		3,509.10
ACTIVITY14.2:Development Planning SC		10,860.80
ACTIVITY15.2:Development Planning PL		(346.56)
ACTIVITY16.1:Aid Coordination SL		90,644.61
ACTIVITY16.2:Development Planning SL		(239.03)
ACTIVITY17.1:PSR & Capacity Building SC		610,393.07
ACTIVITY17.2: Parliamentary & Leg. Devt SC		11,219.75
ACTIVITY18.1:PSR & Capacity Building PL		24,895.55
ACTIVITY19.1:PSR & Capacity Building SL		290,773.91
ACTIVITY2:Aid Effectiveness (outp 2)		144,114.69
ACTIVITY20.2:New Deal-Aid Coordination		(2,128.00)
ACTIVITY20.3: New Deal-Devt. Planning		3,072.22

Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014

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RESIDENT NATIONALS

ACTIVITY3.0:Human Resources Dev PL		22,634.63
ACTIVITY3.1:Human Resources Dev SL		1,246.37
ACTIVITY3.2:Human Resources Dev SC		4,197.63
ACTIVITY3:Project Management (outp. 3)		973,536.94
ACTIVITY4.0:Public Financial Management PL		(24.27)
ACTIVITY4.1:Public Financial Management SL		1,391.00
ACTIVITY6.0:Operations and Management		17,455.75
Other		18,856.28
Sub Total		3,766,101.11
EXPENSE CATEGORY – OUTPUT 83241		
ACTIVITY1.0 Project Operational Costs		55,652.74
ACTIVITY1.1 New MPs Induction Support-SC		(22,276.40)
Sub Total		33,376.34
EXPENSE CATEGORY – OUTPUT 85765		
ACTIVITY ()		1,064.69
ACTIVITY1.0 Project Management		1,459,088.13
ACTIVITY2.0 Outreach/Dialogue/Community-FG		260,844.60
ACTIVITY3.0 Infrastructure/IT/Equipment-FG		41,137.74
ACTIVITY4.0 Mtg&Oversight-Cmtt Spprt-FG		87,740.88
ACTIVITY5.0 Admin&Capacity Building-FG		327,023.62
ACTIVITY5.2 Admin&Capacity Building-SL		128,705.70
ACTIVITY6.0 Graduate Scheme-FG		94,898.77
ACTIVITY7.0 Establish Independent Election		188.05
ACTIVITY8.0 Support to Constitution review		333,918.71
Sub Total		2,734,610.89
EXPENSE CATEGORY – OUTPUT 91939		
ACTIVITY 1 Core Gov Capacity Dev		2,674.00
ACTIVITY 2 Policy and Lead Reform Capacity		26,279.16
Sub Total		28,953.16
GRAND TOTAL		6,563,041.50
Fund Utilization		
Outstanding Nex advances		580,343.25
Undepreciated Fixed Assets		32,733.21
Inventory		-
Prepayments		223,682.65
Commitments		408,382.98
Total Fund Utilization		1,021,459.44

Comparison between actual and budgeted expenditure

EXPENSE CATEGORY – OUTPUT 63985	USD		
ACTIVITY DESCRIPTION	BUDGET	EXP	VARIANCE
ACTIVITY 1.1:QUESTS Placement PL	-	12,689.69	(12,689.69)
ACTIVITY 2.1:Policy &Legislative Systems SL	-	2,489.67	(2,489.67)
ACTIVITY 2.2:Policy &Legislative Systems SC	-	8,541.08	(8,541.08)
ACTIVITY 3.4:Strengthening Aids Comm SL	-	160.39	(160.39)
ACTIVITY1:Public Sector Reform (output 1)	1,302,919.22	503,686.90	799,232.32
ACTIVITY1.0:Capacity Dev. and Training	-	9,550.68	(9,550.68)
ACTIVITY10.1:Staff & Local Office Costs	1	310,831.01	(310,830.01)
ACTIVITY10.2:Monitoring & Evaluation	23,254.31	83,236.25	(59,981.94)
ACTIVITY10.3:Communication Costs	-	(63.28)	63.28
ACTIVITY10.4:Shared Costs	-	94,826.75	(94,826.75)
ACTIVITY11.3:Transparency&Accountability SC	420,585.08	270,407.57	150,177.51
ACTIVITY12.1:Domestic Revenue Systems PL	-	9,738.81	(9,738.81)
ACTIVITY12.3:Transparency&Accountability PL	507,192.50	219,046.25	288,146.25
ACTIVITY13.1:Domestic Revenue Systems SL	-	13,602.71	(13,602.71)

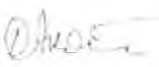
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ACTIVITY13.3:Transparency&Accountability SL	51,818.56	1,292.19	50,526.37
ACTIVITY14.1:Aid Coordination SC	171,542.39	3,509.10	168,033.29
ACTIVITY14.2:Development Planning SC	-	10,860.80	(10,860.80)
ACTIVITY15.2:Development Planning PL	20,125.48	(346.56)	20,472.04
ACTIVITY16.1:Aid Coordination SL	-	90,644.61	(90,644.61)
ACTIVITY16.2:Development Planning SL	-	(239.03)	239.03
ACTIVITY17.1:PSR & Capacity Building SC	351,465.21	610,393.07	(258,927.86)
ACTIVITY17.2: Parliamentary & Leg. Devt SC	-	11,219.75	(11,219.75)
ACTIVITY18.1:PSR & Capacity Building PL	98,042.50	24,895.55	73,146.95
ACTIVITY19.1:PSR & Capacity Building SL	127,302.97	290,773.91	(163,470.94)
ACTIVITY2:Aid Effectiveness (outp 2)	218,616.73	144,114.69	74,502.04
ACTIVITY20.2:New Deal-Aid Coordination	-	(2,128.00)	2,128.00
ACTIVITY20.3: New Deal-Devt. Planning	85,785.00	3,072.22	82,712.78
ACTIVITY3.0:Human Resources Dev PL	-	22,634.63	(22,634.63)
ACTIVITY3.1:Human Resources Dev SL	-	1,246.37	(1,246.37)
ACTIVITY3.2:Human Resources Dev SC	-	4,197.63	(4,197.63)
ACTIVITY3:Project Management (outp. 3)	761,377.75	973,536.94	(212,159.19)
ACTIVITY4.0:Public Financial Management PL	-	(24.27)	24.27
ACTIVITY4.1:Public Financial Management SL	-	1,391.00	(1,391.00)
ACTIVITY6.0:Operations and Management	-	17,455.75	(17,455.75)
Other	-	18,856.28	(18,856.28)
Sub Total	4,140,028.70	3,766,101.11	373,927.59
EXPENSE CATEGORY – OUTPUT 83241			
ACTIVITY DESCRIPTION			
ACTIVITY1.0 Project Operational Costs	-	55,652.74	(55,652.74)
ACTIVITY1.1 New MPs Induction Support-SC	-	(22,276.40)	22,276.40
ACTIVITY1.4 Enhance Mps Leg Skills - SC	173,688.00	0.00	173,688.00
Sub Total	173,688.00	33,376.34	140,311.66
EXPENSE CATEGORY – OUTPUT 85765			
ACTIVITY DESCRIPTION			
ACTIVITY ()	-	1,064.69	(1,064.69)
ACTIVITY1.0 Project Management	1,768,911.51	1,459,088.13	309,823.38
ACTIVITY2.0 Outreach/Dialogue/Community-FG	349,328.59	260,844.60	88,483.99
ACTIVITY3.0 Infrastructure/IT/Equipment-FG	260,938.94	41,137.74	219,801.20
ACTIVITY4.0 Mtg&Oversight-Cmtt Spprt-FG	97,852.11	87,740.88	10,111.23
ACTIVITY5.0 Admin&Capacity Building-FG	653,387.32	327,023.62	326,363.70
ACTIVITY5.2 Admin&Capacity Building-SL	415,649.34	128,705.70	286,943.64
ACTIVITY6.0 Graduate Scheme-FG	362,052.78	94,898.77	267,154.01

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ACTIVITY7.0 Establish Independent Election	3,896.89	188.05	3,708.84
ACTIVITY8.0 Support to Constitution review	403,270.27	333,918.71	69,351.56
Sub Total	4,315,287.75	2,734,610.89	1,580,676.86
EXPENSE CATEGORY – OUTPUT 91939			
ACTIVITY DESCRIPTION			
ACTIVITY 1 Core Gov Capacity Dev	4,918.81	2,674.00	2,244.81
ACTIVITY 2 Policy and Lead Reform Capacity	48,064.56	26,279.16	21,785.40
Sub Total	52,983.37	28,953.16	24,030.21
GRAND TOTAL	8,681,987.82	6,563,041.50	2,118,946.32

This Statement of expenses and funds utilization; Statement of assets; Fixed assets list 4. Comparison between actual and budgeted expenditure have been approved for issue on 7th September 2015 by management of Somalia Institutional Development Project No: 00051402


Digitally signed by David Akopyan
DN: cn=David Akopyan,
o=UNDP, ou=UNDP Somalia,
email=david.akopyan@undp.org, c=KE
Date: 2015.09.08 14:42:23
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Signature

Country Director a.i

Title

7 September 2015

Date

Annexes

Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014

Annex I: Combined Delivery Reports (All Outputs)



UN Development Programme
Report ID: unglodip

Combined Delivery Report By Project

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Selection Criteria:

Business Unit: SOM10
Period: Jan-Dec (2014)
Selected Project Id: 00051402
Selected Fund Code: ALL
Selected Dept. IDs: 00468
Selected Outputs: ALL

Project Id: 00051402 Somali Institutional Development	Period: Jan-Dec (2014)		
Output #: 00051985 Somali Institutional Development	Impl. Partner: 02834 United Nations Development P		
	Location: UNDP Somalia		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 46801 (Somalia - Central)

Fund: 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	171,534.09	0.00	171,534.09
61310 - Post Adjustment - IP Staff	0.00	75,339.66	0.00	75,339.66
62305 - Dependency Allowances-IP Staff	0.00	7,281.42	0.00	7,281.42
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	52,866.50	0.00	52,866.50
62315 - Contrib to medical, social in	0.00	2,276.20	0.00	2,276.20
62320 - Mobility, Handship, Non-remova	0.00	31,141.61	0.00	31,141.61
62340 - Annual Leave Expense - IP	0.00	5,153.59	0.00	5,153.59
63330 - Ed Gt Incl Trvl&Allow-IP Stf	0.00	113,951.33	0.00	113,951.33
63335 - Home Leave Trvl & Allow-IP Stf	0.00	8,300.42	0.00	8,300.42
63360 - Medical Exams(Incl Pre-empl)	0.00	818.75	0.00	818.75
63365 - Special Oper Living Allow-IP	0.00	20,916.00	0.00	20,916.00
63530 - Contribution to EOS Benefits	0.00	8,396.11	0.00	8,396.11
63535 - Contribution to Security	0.00	11,587.80	0.00	11,587.80
63540 - Contribution to Training	0.00	2,837.71	0.00	2,837.71
63545 - Contribution to ICT	0.00	3,405.39	0.00	3,405.39
63550 - Contributions to MAJP	0.00	1,064.02	0.00	1,064.02
63555 - Contribution to UN JFA	0.00	4,894.25	0.00	4,894.25
63560 - Contributions to Appendix D	0.00	666.78	0.00	666.78
64306 - Appointment-Ticket Costs	0.00	6,320.60	0.00	6,320.60
64307 - Appointment-Subsistence Allow	0.00	15,390.00	0.00	15,390.00
64308 - Appointments-Lump Sum	0.00	7,987.03	0.00	7,987.03
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
64322 - Reassignments-Subsistence Allow	0.00	9,000.00	0.00	9,000.00
64323 - Reassignments-Lump Sum	0.00	12,734.30	0.00	12,734.30
64324 - Reassignments-Shipments	0.00	10,000.00	0.00	10,000.00
65115 - Contributions to ASHI Reserve	0.00	16,011.18	0.00	16,011.18
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,711.13	0.00	1,711.13
71205 - Ind Consultants-Shr Term-Tech	0.00	240,981.01	0.00	240,981.01
71210 - Ind Consultants-Shr Term-Sup	0.00	52.00	0.00	52.00
71305 - Local Consult-Shr Term-Tech	0.00	8,658.00	0.00	8,658.00
71405 - Service Contracts-Individuals	0.00	8,979.81	0.00	8,979.81
71410 - MAJP Premium SC	0.00	39.95	0.00	39.95
71415 - Contribution to Security SC	0.00	359.59	0.00	359.59
71805 - Travel Tickets International	0.00	16,681.30	0.00	16,681.30
71810 - Travel Tickets Local	0.00	9,580.00	0.00	9,580.00
71815 - Daily Subsistence Allow-Ind	0.00	14,604.00	0.00	14,604.00
71820 - Daily Subsistence Allow-Local	0.00	43,122.38	0.00	43,122.38
71825 - Daily Subsist Allow-Mtg Partic	0.00	701.34	0.00	701.34
71835 - Travel - Other	0.00	15,453.00	0.00	15,453.00
72155 - Svc Co Public Admin, Politics	0.00	53,607.52	0.00	53,607.52
72345 - Contraceptives-Sperricides	0.00	202.00	0.00	202.00
72405 - Acquisition of Communic Equip	0.00	15,797.24	0.00	15,797.24
72420 - Land Telephone Charges	0.00	363.00	0.00	363.00
72440 - Connectivity Charges	0.00	23.59	0.00	23.59

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014

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Print Date: 27-02-2015 08:02:12

Project Id : 00051402 Somali Institutional Development Output # : 00063905 Somali Institutional Development		Period : Impl. Partner : Location :	Jan-Dec (2014) 02834 United Nations Development P UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72445 - Common Services-Communications	0.00	7,945.58	0.00	7,945.58
72505 - Stationery & other Office Supp	0.00	523.00	0.00	523.00
72515 - Print Media	0.00	1,574.00	0.00	1,574.00
72515 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72705 - Hospitality-Special Events	0.00	47.06	0.00	47.06
72710 - Hospitality-Vouchered Expenses	0.00	557.00	0.00	557.00
72923 - UNDG-1.3 Training of counter	0.00	0.00	0.00	0.00
73105 - Rent	0.00	5,808.00	0.00	5,808.00
73125 - Common Services-Premises	0.00	21,668.79	0.00	21,668.79
73410 - Maint, Oper of Transport Equip	0.00	-279.72	0.00	-279.72
73505 - Reimb to UNDP for Supp Svcs	0.00	63,202.95	0.00	63,202.95
74105 - Management and Reporting Svcs	0.00	831.00	0.00	831.00
74210 - Printing and Publications	0.00	45.23	0.00	45.23
74510 - Bank Charges	0.00	420.78	0.00	420.78
74525 - Sundry	0.00	52,299.98	0.00	52,299.98
75705 - Learning costs	0.00	3,000.00	0.00	3,000.00
75709 - Learning - training of counter	0.00	1,359.58	0.00	1,359.58
76135 - Realized Gain	0.00	-0.44	0.00	-0.44
77305 - Salaries - IP Staff-TA	0.00	11,358.78	0.00	11,358.78
77309 - Appoint-shiprent-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	4,713.89	0.00	4,713.89
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	186.60	0.00	186.60
77320 - Assg hardship & mob allow-TA	0.00	960.53	0.00	960.53
77357 - Reptl. Grv/Comm Ann Lv-IP-TA	0.00	-1,677.15	0.00	-1,677.15
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	3,730.73	0.00	3,730.73
77385 - Contribution to Security	0.00	723.28	0.00	723.28
77388 - Contribution to ICT -TA	0.00	241.08	0.00	241.08
77395 - MAIP Premium TA/IP	0.00	80.37	0.00	80.37
77395 - PAYROLL MGT COST RECOVERY	0.00	193.14	0.00	193.14
77397 - Appendix D TA/IP	0.00	48.22	0.00	48.22
Total for Fund 04000	0.00	1,209,723.02	0.00	1,209,723.02
Fund : 04100 (TRAC 3 CONF PREV AND RECOVERY)				
71605 - Travel Tickets-International	0.00	5,869.00	0.00	5,869.00
71620 - Daily Subsistence Allow-Local	0.00	1,407.00	0.00	1,407.00
72155 - Svc Co-Public Admin, Poltica	0.00	53,230.00	0.00	53,230.00
73505 - Reimb to UNDP for Supp Svcs	0.00	3,934.69	0.00	3,934.69
74110 - Audit Fees	0.00	10,843.00	0.00	10,843.00
74510 - Bank Charges	0.00	190.75	0.00	190.75
Total for Fund 04100	0.00	75,474.44	0.00	75,474.44
Fund : 30000 (PROGRAMME COST SHARING)				
61105 - Salaries - NP Staff	0.00	38,048.46	0.00	38,048.46
61305 - Salaries - IP Staff	0.00	-9,840.62	0.00	-9,840.62
61310 - Post Adjustment - IP Staff	0.00	-3,884.74	0.00	-3,884.74
62105 - Dependency Allowance-NP Staff	0.00	727.93	0.00	727.93
62110 - Contrib Joint Staff Pension-NP	0.00	7,854.06	0.00	7,854.06
62115 - Contrib to Med,SocIns-IP Staff	0.00	2,935.22	0.00	2,935.22
62140 - Annual Leave Expense - NO	0.00	1,999.06	0.00	1,999.06
62305 - Dependency Allowances-IP Staff	0.00	-1,220.44	0.00	-1,220.44

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014



UN Development Programme
Report ID: ungidip

Combined Delivery Report By Project

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Project ID : 00051402 Somali Institutional Development Output # : 00063985 Somali Institutional Development		Period : Impl. Partner : Location :	Jan-Dec (2014) 02634 United Nations Development P UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	- 3,209.22	0.00	- 3,209.22
62315 - Contrib. to medical, social in	0.00	54.74	0.00	54.74
62320 - Mobility, Hardship, Non-remova	0.00	2,960.88	0.00	2,960.88
62335 - Hazard Duty Station Allow-IP	0.00	3,651.50	0.00	3,651.50
62340 - Annual Leave Expense - IP	0.00	- 411.49	0.00	- 411.49
63305 - Installation Allowance-IP Sst	0.00	- 7,766.00	0.00	- 7,766.00
63330 - Ed Crt Incl Trv&Allow-IP Sst	0.00	19,514.75	0.00	19,514.75
63335 - Home Leave Trvl & Allow-IP Sst	0.00	1,156.24	0.00	1,156.24
63385 - Special Oper Living Allow-IP	0.00	4,359.00	0.00	4,359.00
63530 - Contribution to EOS Benefits	0.00	912.12	0.00	912.12
63535 - Contribution to Security	0.00	1,754.62	0.00	1,754.62
63540 - Contribution to Training	0.00	- 89.38	0.00	- 89.38
63545 - Contribution to ICT	0.00	364.83	0.00	364.83
63550 - Contributions to MAIP	0.00	234.63	0.00	234.63
63555 - Contribution to UN JFA	0.00	747.85	0.00	747.85
63560 - Contributions to Appendix D	0.00	72.96	0.00	72.96
64324 - Reassignments-Shipmen	0.00	- 10,500.00	0.00	- 10,500.00
65115 - Contributions to ASHI Reserve	0.00	1,945.88	0.00	1,945.88
65135 - Payroll Mgt Cost Recovery ATLA	0.00	70.08	0.00	70.08
71205 - Intl Consultants-Sht Term-Tech	0.00	541,040.58	0.00	541,040.58
71305 - Local Consult.-Sht Term-Tech	0.00	2,395.56	0.00	2,395.56
71405 - Service Contracts-Individuals	0.00	122,152.09	0.00	122,152.09
71410 - MAIP Premium SC	0.00	497.43	0.00	497.43
71415 - Contribution to Security SC	0.00	6,176.85	0.00	6,176.85
71505 - UN Volunteers Stipend & Allow	0.00	15,025.86	0.00	15,025.86
71510 - UNV Settling-In-Grant	0.00	2,230.50	0.00	2,230.50
71515 - UNV-Security Allowance	0.00	543.00	0.00	543.00
71520 - UNV-Language Allowance	0.00	521.85	0.00	521.85
71535 - UNV-Medical Insurance	0.00	952.33	0.00	952.33
71540 - UNV-Global Charges	0.00	1,209.60	0.00	1,209.60
71541 - UNVs-Contributon to security	0.00	523.15	0.00	523.15
71545 - UNV Home Leave Travel & Allowa	0.00	98.84	0.00	98.84
71550 - UNV-Resettlement Allowance	0.00	1,163.38	0.00	1,163.38
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	4,200.00	0.00	4,200.00
71565 - UNV-Natl Appoint/Sep incl Trvl	0.00	45.23	0.00	45.23
71590 - UNV Development Effectiveness	0.00	2,614.24	0.00	2,614.24
71605 - Travel Tickets-International	0.00	20,631.94	0.00	20,631.94
71610 - Travel Tickets-Local	0.00	26,941.00	0.00	26,941.00
71615 - Daily Subsistence Allow-Intl	0.00	25,199.20	0.00	25,199.20
71620 - Daily Subsistence Allow-Local	0.00	68,544.34	0.00	68,544.34
71625 - Daily Substst Allow-Mtg Partic	0.00	3,845.25	0.00	3,845.25
71635 - Travel - Other	0.00	5,023.97	0.00	5,023.97
72105 - Svc Co-Construction & Engineer	0.00	294,132.29	0.00	294,132.29
72120 - Svc Co-Trade and Business Serv	0.00	639.00	0.00	639.00
72125 - Svc Co-Studies & Research Serv	0.00	9,305.15	0.00	9,305.15
72145 - Svc Co-Training and Educ Serv	0.00	300.00	0.00	300.00
72205 - Office Machinery	0.00	1,235.56	0.00	1,235.56
72330 - Medical Products	0.00	7,056.52	0.00	7,056.52
72405 - Acquisition of Communic Equip	0.00	604.38	0.00	604.38
72440 - Connectivity Charges	0.00	111.87	0.00	111.87
72445 - Common Services-Communications	0.00	20,602.54	0.00	20,602.54
72505 - Stationary & other Office Supp	0.00	45.58	0.00	45.58
72715 - Hospitality Catering	0.00	1,270.00	0.00	1,270.00
73107 - Rent - Meeting Rooms	0.00	3,097.64	0.00	3,097.64

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014



UN Development Programme
Report ID: unglcsp

Combined Delivery Report By Project

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Project Id : 00051402 Somali Institutional Development	Period : Jan-Dec (2014)	Impl. Partner : 02034 United Nations Development P		
Output # : 00063965 Somali Institutional Development	Location : UNDP Somalia			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73125 - Common Services-Premises	0.00	121,246.59	0.00	121,246.59
73410 - Maint, Oper of Transport Equip	0.00	30.80	0.00	30.80
73505 - Reimb to UNDP for Supp Svcs	0.00	120,097.68	0.00	120,097.68
74106 - Management and Reporting Svcs	0.00	20,398.55	0.00	20,398.55
74210 - Printing and Publications	0.00	2,040.00	0.00	2,040.00
74325 - Contrib. to CO Common Security	0.00	10,378.01	0.00	10,378.01
74510 - Bank Charges	0.00	3,349.15	0.00	3,349.15
74525 - Sundry	0.00	39,413.05	0.00	39,413.05
74705 - Port Operation	0.00	2,436.59	0.00	2,436.59
75105 - Facilities & Admin - Implement	0.00	16,095.58	0.00	16,095.58
75705 - Learning costs	0.00	1,910.03	0.00	1,910.03
76125 - Realized Loss	0.00	32.11	0.00	32.11
76135 - Realized Gain	0.00	0.00	0.00	0.00
77385 - Contribution to Security	0.00	12,362.31	0.00	12,362.31
77630 - Dep Exp Owned - ITC	0.00	528.45	0.00	528.45
Total for Fund 30000	0.00	1,592,735.37	0.00	1,592,735.37
Fund : 30079 (EUROPEAN COMMISSION)				
33001 - Change(s) in accounting policy	0.00	12,274.20	0.00	12,274.20
61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	-1,270.63	0.00	-1,270.63
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63405 - Learning Costs	0.00	-30.23	0.00	-30.23
63520 - Personal Security Measures	0.00	-2,880.00	0.00	-2,880.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
64306 - Appointment-Ticket Costs	0.00	-4,123.29	0.00	-4,123.29
64307 - Appointment-Subsistence Allow	0.00	-4,500.00	0.00	-4,500.00
64309 - Appointment-Shipments	0.00	-5,000.00	0.00	-5,000.00
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	-75,060.40	0.00	-75,060.40
71405 - Service Contracts-Individuals	0.00	405.11	0.00	405.11
71410 - MAIP Premium SC	0.00	1.68	0.00	1.68
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	-2,589.00	0.00	-2,589.00
71815 - Daily Subsistence Allow-Int'l	0.00	-1,296.00	0.00	-1,296.00
71820 - Daily Subsistence Allow-Local	0.00	-4,212.40	0.00	-4,212.40
71825 - Daily Subsist Allow-Mtg Partic	0.00	-1,169.80	0.00	-1,169.80
72105 - Svc Co-Construction & Engineer	0.00	-195,480.00	0.00	-195,480.00
72440 - Connectivity Charges	0.00	-183.23	0.00	-183.23

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014



UN Development Programme
Report ID: ungdcp

Combined Delivery Report By Project

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Project Id : 00051402 Somali Institutional Development Output # : 00061985 Somali Institutional Development		Period : Impl. Partner : Location :		Jan-Dec (2014) 02834 United Nations Development P UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
74510 - Bank Charges	0.00	- 161.00	0.00	- 161.00	
75105 - Facilities & Admin - Implement	0.00	- 20,826.29	0.00	- 20,826.29	
75705 - Learning costs	0.00	- 46.40	0.00	- 46.40	
77630 - Dep Exp Owned - ITC	0.00	57.05	0.00	57.05	
Total for Fund 30079	0.00	- 306,076.71	0.00	- 306,076.71	
Total for Dept : 46801	0.00	2,571,862.12	0.00	2,571,862.12	
Dept: 46823 (North West Somalia)					
Fund : 04000 (Core Programme, UNU Centre)					
71305 - Local Consult-Sht Term-Tech	0.00	2,850.00	0.00	2,850.00	
71605 - Travel Tickets-International	0.00	5,968.50	0.00	5,968.50	
71615 - Daily Subsistence Allow-Int	0.00	4,974.22	0.00	4,974.22	
71620 - Daily Subsistence Allow-Local	0.00	1,496.00	0.00	1,496.00	
71625 - Daily Subsist Allow-Mlg Partic	0.00	1,402.68	0.00	1,402.68	
72135 - Svc Co-Communications Service	0.00	395.27	0.00	395.27	
74510 - Bank Charges	0.00	1,066.38	0.00	1,066.38	
74525 - Sundry	940.55	0.00	0.00	940.55	
75705 - Learning costs	0.00	1,562.69	0.00	1,562.69	
Total for Fund 04000	940.55	19,715.94	0.00	20,676.49	
Fund : 30000 (PROGRAMME COST SHARING)					
33001 - Change(s) in accounting policy	0.00	862.85	0.00	862.85	
71305 - Local Consult-Sht Term-Tech	0.00	4,950.00	0.00	4,950.00	
71610 - Travel Tickets-Local	0.00	10,070.14	0.00	10,070.14	
71615 - Daily Subsistence Allow-Int	0.00	13,458.10	0.00	13,458.10	
71620 - Daily Subsistence Allow-Local	0.00	3,961.05	0.00	3,961.05	
71625 - Daily Subsist Allow-Mlg Partic	0.00	5,831.29	0.00	5,831.29	
72145 - Svc Co-Training and Educ Serv	0.00	2,298.61	0.00	2,298.61	
72155 - Svc Co-Public Admin, Politics	0.00	74,469.85	0.00	74,469.85	
72165 - Svc Co-Social Svcs, Social Sci	69,670.30	0.00	0.00	69,670.30	
72425 - Mobile Telephone Charges	0.00	838.84	0.00	838.84	
72440 - Connectivity Charges	0.00	902.36	0.00	902.36	
72505 - Stationery & other Office Supp	0.00	393.24	0.00	393.24	
72715 - Hospitality Catering	0.00	314.19	0.00	314.19	
72810 - Acquis of Computer Software	0.00	704.38	0.00	704.38	
74510 - Bank Charges	0.00	1,247.55	0.00	1,247.55	
74525 - Sundry	0.00	66.00	0.00	66.00	
74710 - Land Transport	0.00	150.00	0.00	150.00	
75105 - Facilities & Admin - Implement	0.00	5,160.96	0.00	5,160.96	
75709 - Learning - training of counter	0.00	838.68	0.00	838.68	
77630 - Dep Exp Owned - ITC	0.00	633.50	0.00	633.50	
Total for Fund 30000	69,670.30	127,169.59	0.00	196,839.89	
Fund : 30079 (EUROPEAN COMMISSION)					
33001 - Change(s) in accounting policy	0.00	4,496.21	0.00	4,496.21	

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014



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Project ID : 00051402 Somali Institutional Development	Period : Jan-Dec (2014)
Output # : 00083935 Somali Institutional Development	Inst. Partner : 02834 United Nations Development P
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74225 - Other Media Costs	0.00	- 200.00	0.00	- 200.00
74510 - Bank Charges	0.00	- 2.70	0.00	- 2.70
75105 - Facilities & Admin - Implement	0.00	- 14.19	0.00	- 14.19
Total for Fund 30079	0.00	4,279.32	0.00	4,279.32
Total for Dept : 46823	70,610.85	151,184.85	0.00	221,795.70
Dept: 46824 (North East Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult-Sht Term-Tech	0.00	2,325.00	0.00	2,325.00
71615 - Daily Subsistence Allow-Intl	0.00	2,310.00	0.00	2,310.00
72715 - Hospitality Catering	0.00	2,520.00	0.00	2,520.00
74510 - Bank Charges	0.00	199.43	0.00	199.43
74525 - Sundry	0.00	8,140.00	0.00	8,140.00
Total for Fund 04000	0.00	13,494.43	0.00	13,494.43
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	14,071.05	0.00	14,071.05
71305 - Local Consult-Sht Term-Tech	0.00	4,875.00	0.00	4,875.00
71615 - Daily Subsistence Allow-Intl	0.00	6,078.00	0.00	6,078.00
71620 - Daily Subsistence Allow-Local	0.00	991.00	0.00	991.00
71635 - Travel - Other	0.00	7,910.00	0.00	7,910.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	3,920.00	0.00	3,920.00
72425 - Mobile Telephone Charges	0.00	483.10	0.00	483.10
72505 - Stationery & other Office Supp	0.00	997.60	0.00	997.60
73420 - Leased Vehicles	0.00	674.00	0.00	674.00
74210 - Printing and Publications	0.00	120.00	0.00	120.00
74510 - Bank Charges	0.00	488.79	0.00	488.79
74525 - Sundry	0.00	9,519.00	0.00	9,519.00
75105 - Facilities & Admin - Implement	0.00	- 3.92	0.00	- 3.92
Total for Fund 30000	0.00	50,121.62	0.00	50,121.62
Fund : 30079 (EUROPEAN COMMISSION)				
71205 - Intl Consultants-Sht Term-Tech	0.00	- 14,071.05	0.00	- 14,071.05
72105 - Svc Co-Construction & Engineer	0.00	203,857.00	0.00	203,857.00
75105 - Facilities & Admin - Implement	0.00	13,285.02	0.00	13,285.02
Total for Fund 30079	0.00	203,070.97	0.00	203,070.97
Total for Dept : 46824	0.00	266,687.02	0.00	266,687.02
Dept: 46825 (South Central Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014



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Project Id : 00051402 Somali Institutional Development	Period :	Jan-Dec (2014)		
Output # : 00063985 Somali Institutional Development	Impl. Partner :	02834 United Nations Development P		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71605 - Travel Tickets-International	0.00	612.00	0.00	612.00
71620 - Daily Subsistence Allow-Local	0.00	2,602.23	0.00	2,602.23
72405 - Acquisition of Communic Equip	0.00	7,300.00	0.00	7,300.00
74510 - Bank Charges	0.00	5,621.33	0.00	5,621.33
Total for Fund 04000	0.00	16,135.56	0.00	16,135.56
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	100,127.40	0.00	100,127.40
71605 - Travel Tickets-International	0.00	1,951.48	0.00	1,951.48
71620 - Daily Subsistence Allow-Local	0.00	- 272.00	0.00	- 272.00
71625 - Daily Subsist Allow-Mlg Partic	0.00	- 1,267.20	0.00	- 1,267.20
71635 - Travel - Other	0.00	875.00	0.00	875.00
72105 - Svc Co-Construction & Engineer	0.00	129,704.60	0.00	129,704.60
72125 - Svc Co-Studies & Research Serv	0.00	9,600.00	0.00	9,600.00
72155 - Svc Co-Public Admin, Politics	0.00	95,704.20	0.00	95,704.20
72405 - Acquisition of Communic Equip	0.00	158,109.08	0.00	158,109.08
72410 - Acquisition of Audio Visual Eq	0.00	3,502.50	0.00	3,502.50
72440 - Connectivity Charges	0.00	32,395.32	0.00	32,395.32
72615 - Micro Capital Grants-Other	125,774.00	- 99,884.00	0.00	25,890.00
74510 - Bank Charges	0.00	5,246.51	0.00	5,246.51
75105 - Facilities & Admin - Implement	0.00	1,812.30	0.00	1,812.30
76125 - Realized Loss	0.00	5.39	0.00	5.39
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
Total for Fund 30000	125,774.00	437,610.57	0.00	563,384.57
Fund : 30079 (EUROPEAN COMMISSION)				
71205 - Intl Consultants-Sht Term-Tech	0.00	- 79,332.80	0.00	- 79,332.80
72105 - Svc Co-Construction & Engineer	0.00	196,023.87	0.00	196,023.87
74510 - Bank Charges	0.00	1,286.63	0.00	1,286.63
75105 - Facilities & Admin - Implement	0.00	8,258.44	0.00	8,258.44
Total for Fund 30079	0.00	126,236.14	0.00	126,236.14
Total for Dept : 46825	125,774.00	579,982.27	0.00	705,756.27
Total for Output : 00063985	196,384.85	3,569,716.26	0.00	3,766,101.11

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014

Output # : 00083241 Inclusive & Participative Polt		Impl. Partner : 00000 UNDP	
		Location : UNDP Somalia	
Dept: 46801 (Somalia - Central)			
Fund : 26921 (CPR TTF Conflict)			
73505 - Reimb to UNDP for Supp Svcs	0.00	2,901.33	0.00
Total for Fund 26921	0.00	2,901.33	0.00
Fund : 26960 (CPR TTF-Conflict-Country S)			
61305 - Salaries - IP Staff	0.00	17,717.51	0.00
61310 - Post Adjustment - IP Staff	0.00	7,990.61	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,478.93	0.00
62315 - Contrib. to medical, social in	0.00	544.58	0.00
62320 - Mobility, Hardship, Non-remova	0.00	5,497.96	0.00
62330 - Rental Supplements - IP Staff	0.00	4,685.43	0.00
62340 - Annual Leave Expense - IP	0.00	1,228.98	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	924.99	0.00
63365 - Special Oper Living Allow-IP	0.00	4,893.44	0.00
63530 - Contribution to EOS Benefits	0.00	964.07	0.00
63535 - Contribution to Security	0.00	1,518.37	0.00
63540 - Contribution to Training	0.00	308.49	0.00
63545 - Contribution to ICT	0.00	385.62	0.00
63550 - Contributions to MAIP	0.00	128.55	0.00
63555 - Contribution to UN JFA	0.00	591.29	0.00
63560 - Contributions to Appendix D	0.00	77.12	0.00
65115 - Contributions to ASHI Reserve	0.00	2,056.63	0.00

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014



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Project Id : 00051402 Somali Institutional Development		Period :	Jan-Dec (2014)	
Output # : 00083241 Inclusive & Participative Poli		Impl Partner :	99989 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65135 - Payroll Mgt Cost Recovery ATLA	0.00	216.82	0.00	216.82
73505 - Reimb to UNDP for Supp Svcs	0.00	- 1,161.33	0.00	- 1,161.33
75705 - Learning costs	0.00	- 21,115.07	0.00	- 21,115.07
Total for Fund 26960	0.00	30,475.01	0.00	30,475.01
Total for Dept : 46901	0.00	33,376.34	0.00	33,376.34
Total for Output : 00083241	0.00	33,376.34	0.00	33,376.34

Output # : 00085765 Parliament & Pol.Transitions	Impl. Partner :	99889 UNDP
	Location :	UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	177,333.68	0.00	177,333.68
61310 - Post Adjustment - IP Staff	0.00	77,007.88	0.00	77,007.88
62305 - Dependency Allowances-IP Staff	0.00	7,810.72	0.00	7,810.72
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	57,338.04	0.00	57,338.04
62315 - Contrib. to medical, social in	0.00	3,489.54	0.00	3,489.54
62320 - Mobility, Hardship, Non-remova	0.00	38,241.73	0.00	38,241.73
62330 - Rental Supplements - IP Staff	0.00	3,625.35	0.00	3,625.35
62335 - Hazard Duty Station Allow-IP	0.00	7,295.61	0.00	7,295.61
62340 - Annual Leave Expense - IP	0.00	2,222.92	0.00	2,222.92
63305 - Installation Allowance-IP Stf	0.00	7,766.00	0.00	7,766.00
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,850.00	0.00	1,850.00
63350 - Reimb of Income Tax-IP Staff	0.00	23,760.00	0.00	23,760.00
63365 - Special Oper Living Allow-IP	0.00	9,325.92	0.00	9,325.92
63520 - Personal Security Measures	0.00	- 1,102.96	0.00	- 1,102.96
63530 - Contribution to EOS Benefits	0.00	9,183.32	0.00	9,183.32
63535 - Contribution to Security	0.00	15,400.91	0.00	15,400.91
63540 - Contribution to Training	0.00	2,863.32	0.00	2,863.32
63545 - Contribution to ICT	0.00	3,815.12	0.00	3,815.12
63550 - Contributions to MAIP	0.00	1,158.84	0.00	1,158.84
63555 - Contribution to UN JFA	0.00	5,661.40	0.00	5,661.40
63560 - Contributions to Appendix D	0.00	734.65	0.00	734.65
64306 - Appointment-Ticket Costs	0.00	15,734.29	0.00	15,734.29
64307 - Appointment-Subsistence Allow	0.00	30,546.39	0.00	30,546.39
64308 - Appointments-Lump Sum	0.00	6,621.10	0.00	6,621.10
64309 - Appointment-Shipsments	0.00	26,000.00	0.00	26,000.00
64321 - Reassignment-Ticket Costs	0.00	7,066.00	0.00	7,066.00
64322 - Reassignments-Subsistence Allow	0.00	6,030.00	0.00	6,030.00
64323 - Reassignments-Lump Sum	0.00	11,004.75	0.00	11,004.75
64324 - Reassignments-Shipments	0.00	21,500.00	0.00	21,500.00
65115 - Contributions to ASHI Reserve	0.00	20,347.36	0.00	20,347.36
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,770.08	0.00	1,770.08
71205 - Intl Consultants-Sht Term-Tech	0.00	120,296.10	0.00	120,296.10
71305 - Local Consult.-Sht Term-Tech	0.00	1,096.84	0.00	1,096.84

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014



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Project Id : 00051402 Somali Institutional Development	Period :	Jan-Dec (2014)		
Output # : 0005765 Parliament & Pol.Transitions	Impl Partner :	59999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71405 - Service Contracts-Individuals	0.00	30,813.85	0.00	30,813.85
71410 - MAIP Premium SC	0.00	124.32	0.00	124.32
71415 - Contribution to Security SC	0.00	1,616.72	0.00	1,616.72
71505 - UN Volunteers-Stipend & Allow	0.00	42,170.00	0.00	42,170.00
71510 - UNV Settling-In-Grant	0.00	5,933.13	0.00	5,933.13
71515 - UNV-Security Allowance	0.00	2,100.00	0.00	2,100.00
71520 - UNV-Language Allowance	0.00	1,000.00	0.00	1,000.00
71535 - UNV-Medical Insurance	0.00	3,016.95	0.00	3,016.95
71540 - UNV-Global Charges	0.00	3,295.00	0.00	3,295.00
71541 - UNVs-Contribution to security	0.00	1,473.20	0.00	1,473.20
71545 - UNV-Home Leave Travel & Allowa	0.00	320.00	0.00	320.00
71550 - UNV-Resettlement Allowance	0.00	3,000.00	0.00	3,000.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,100.00	0.00	2,100.00
71590 - UNV Development Effectiveness	0.00	6,360.69	0.00	6,360.69
71605 - Travel Tickets-International	0.00	42,100.11	0.00	42,100.11
71610 - Travel Tickets-Local	0.00	44,429.00	0.00	44,429.00
71615 - Daily Subsistence Allow-Intl	0.00	7,975.76	0.00	7,975.76
71620 - Daily Subsistence Allow-Local	0.00	129,613.16	0.00	129,613.16
71625 - Daily Substist Allow-Mtg Partic	0.00	402.00	0.00	402.00
71630 - Shipment	0.00	529.31	0.00	529.31
71635 - Travel - Other	0.00	191.00	0.00	191.00
72120 - Svc Co-Trade and Business Serv	0.00	21,816.20	0.00	21,816.20
72125 - Svc Co-Studies & Research Serv	0.00	115.09	0.00	115.09
72130 - Svc Co-Transportation Services	0.00	822.51	0.00	822.51
72330 - Medical Products	0.00	5,297.98	0.00	5,297.98
72415 - Courier Charges	0.00	32.97	0.00	32.97
72425 - Mobile Telephone Charges	0.00	474.06	0.00	474.06
72440 - Connectivity Charges	0.00	4,551.77	0.00	4,551.77
72445 - Common Services-Communications	0.00	43,036.27	0.00	43,036.27
72505 - Stationery & other Office Supp	0.00	238.84	0.00	238.84
72815 - Inform Technology Supplies	0.00	5,748.00	0.00	5,748.00
73106 - Leased premises alterations	0.00	5,099.98	0.00	5,099.98
73115 - Moving Expenses	0.00	88.64	0.00	88.64
73125 - Common Services-Premises	0.00	126,338.82	0.00	126,338.82
73216 - Construction Cost	0.00	258.17	0.00	258.17
73506 - Reimb to UNDP for Supp Svcs	0.00	123,094.66	0.00	123,094.66
74105 - Management and Reporting Svcs	0.00	35,712.65	0.00	35,712.65
74210 - Printing and Publications	0.00	11.31	0.00	11.31
74325 - Contrib.To CQ Common Security	0.00	3,721.02	0.00	3,721.02
74510 - Bank Charges	0.00	119.62	0.00	119.62
74525 - Sundry	0.00	123,533.69	0.00	123,533.69
74598 - Direct Project Costs - GOE	0.00	131.48	0.00	131.48
74699 - PP&E Expensed Items	0.00	302.18	0.00	302.18
75105 - Facilities & Admin - Implement	0.00	110,321.86	0.00	110,321.86
75705 - Learning costs	0.00	16,490.17	0.00	16,490.17
75707 - Learning - subsistence allowan	0.00	300.00	0.00	300.00
75709 - Learning - training of courier	0.00	480.00	0.00	480.00
76125 - Realized Loss	0.00	0.25	0.00	0.25
76135 - Realized Gain	0.00	- 3.10	0.00	- 3.10
77385 - Contribution to Security	0.00	7,858.46	0.00	7,858.46
77630 - Dep Exp Owned - ITC	0.00	995.04	0.00	995.04
Total for Fund 30000	0.00	1,686,345.49	0.00	1,686,345.49

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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014



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Project Id : 00051402 Somali Institutional Development	Period : Jan-Dec (2014)
Output # : 00085705 Parliament & Pol Transitions	Impl Partner : 00000 UNDP
	Location : UNDP Somalia

Fund : 30079 (EUROPEAN COMMISSION)

72425 - Mobile Telephone Charges	0.00	- 47.10	0.00	- 47.10
Total for Fund 30079	0.00	- 47.10	0.00	- 47.10

Total for Dept : 46801	0.00	1,686,298.39	0.00	1,686,298.39
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Dept: 46823 (North West Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	7,800.00	0.00	7,800.00
71615 - Daily Subsistence Allow-Intl	0.00	19,239.64	0.00	19,239.64
71620 - Daily Subsistence Allow-Local	0.00	3,924.15	0.00	3,924.15
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,899.00	0.00	1,899.00
71635 - Travel - Other	0.00	3,758.23	0.00	3,758.23
72155 - Svc Co-Public Admin, Politics	29,450.00	42,500.00	0.00	71,950.00
72220 - Furniture	0.00	3,688.00	0.00	3,688.00
72425 - Mobile Telephone Charges	0.00	188.14	0.00	188.14
72505 - Stationery & other Office Supp	0.00	159.00	0.00	159.00
74210 - Printing and Publications	0.00	595.00	0.00	595.00
74510 - Bank Charges	0.00	1,630.58	0.00	1,630.58
74525 - Sundry	0.00	556.00	0.00	556.00
74696 - PP&E Expensed Items	0.00	862.00	0.00	862.00
74710 - Land Transport	0.00	150.00	0.00	150.00
75105 - Facilities & Admin - Implement	0.00	8,209.53	0.00	8,209.53
75709 - Learning - training of counter	0.00	879.30	0.00	879.30
Total for Fund 30000	29,450.00	96,038.55	0.00	125,488.55

Total for Dept : 46823	29,450.00	96,038.55	0.00	125,488.55
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Dept: 46824 (North East Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	17,640.00	0.00	17,640.00
71305 - Local Consult-Sht Term-Tech	0.00	4,279.00	0.00	4,279.00
74510 - Bank Charges	0.00	328.79	0.00	328.79
75105 - Facilities & Admin - Implement	0.00	1,557.34	0.00	1,557.34
Total for Fund 30000	0.00	23,805.13	0.00	23,805.13

Total for Dept : 46824	0.00	23,805.13	0.00	23,805.13
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Dept: 46825 (South Central Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

62335 - Hazard Duty Station Allow-IP	0.00	1,600.00	0.00	1,600.00
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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014

UN Development Programme
Report ID: unglodrp

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Project Id : 00051402 Somali Institutional Development		Period :	Jan-Dec (2014)	
Output # : 00085765 Parliament & Pol Transitions		Impl Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

63360 - Medical Exams(Incl Pre-empl)	0.00	84.00	0.00	84.00
71205 - Int Consultants-Sht Term-Tech	0.00	149,783.11	0.00	149,783.11
71605 - Travel Tickets-International	0.00	6,705.28	0.00	6,705.28
71610 - Travel Tickets-Local	0.00	2,620.02	0.00	2,620.02
71615 - Daily Subsistence Allow-Intl	0.00	7,227.56	0.00	7,227.56
71620 - Daily Subsistence Allow-Local	0.00	55,198.55	0.00	55,198.55
72155 - Svc Co-Public Admin, Politics	67,410.00	367,645.00	0.00	435,055.00
72210 - Machinery and Equipment	24,850.00	0.00	0.00	24,850.00
72315 - Food & Textile Products	0.00	1,515.00	0.00	1,515.00
72440 - Connectivity Charges	22,000.00	0.00	0.00	22,000.00
72615 - Micro Capital Grants-Other	106,799.00	0.00	0.00	106,799.00
73115 - Moving Expenses	0.00	7,544.50	0.00	7,544.50
74510 - Bank Charges	0.00	17,006.45	0.00	17,006.45
74515 - Claims and Adjustments	0.00	140.00	0.00	140.00
74525 - Sundry	0.00	401.05	0.00	401.05
75105 - Facilities & Admin - Implement	0.00	58,814.32	0.00	58,814.32
75705 - Learning costs	0.00	1,675.00	0.00	1,675.00
Total for Fund 30000	221,059.00	677,959.82	0.00	899,018.82
Total for Dept : 46825	221,059.00	677,959.82	0.00	899,018.82
Total for Output : 00085765	250,509.00	2,484,101.89	0.00	2,734,610.89

Output # : 00091939 Good governance & social cohes	Impl Partner : 99999 UNDP
	Location : UNDP Somalia

Dept: 46881 (Xannuulla - Central)

Fund: 26921 (CPR TTF Conflict)

72445 - Common Services-Communications	0.00	5,767.56	0.00	5,767.56
74105 - Management and Reporting Svcs	0.00	5,710.44	0.00	5,710.44
74525 - Sundry	0.00	17,475.74	0.00	17,475.74
Total for Fund 26921	0.00	28,953.74	0.00	28,953.74
Total for Dept : 46901	0.00	28,953.74	0.00	28,953.74
Total for Output : 00091939	0.00	28,953.74	0.00	28,953.74

Project Total	6,563,042.25
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Audit Report of Project No. 00051402 (Somali Institutional Development Project) the year ended 31 December 2014

UN Development Programme
Report ID: unglodrp

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Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2014)
Selected Project Id : 00051402
Selected Fund Code : ALL
Selected Dept. IDs : B0468
Selected Outputs : ALL

Project/Award: 00051402 Somali Institutional Developme Period : As at Dec 31, 2014

Output #	00063985	Impl. Partner :02834 United Nations Development P	UNDP AMOUNT
Outstanding NEX advances			296,122.25
Undepreciated Fixed Assets			9,848.25
Inventory			0.00
Prepayments			223,682.65
Commitments			294,847.56

Output #	00083241	Impl. Partner :00000 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			24,498.25

Output #	00085765	Impl. Partner :00000 UNDP	UNDP AMOUNT
Outstanding NEX advances			284,221.00
Undepreciated Fixed Assets			22,884.96
Inventory			0.00
Prepayments			0.00
Commitments			89,037.08

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ANNEX II PROJECT COST

Output No.	Name	Date of official commencement	Project end date	Actual 2014 USD	Actual 2013 USD
00063985	Somali Institutional Development	01.01.2009	31.12.2015	3,766,101	641,447
00083241	Inclusive and Participative Policy	01.06.2013	31.12.2014	33,376	3,836,273
00085765	Parliament and Political Transitions	26.02.2013	31.12.2015	2,734,611	794,281
00091939	Good Governance and Social Cohesiveness	01.03.2014	31.12.2015	28,954	-
Total				6,563,042	5,272,001

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PART III: LONG FORM MANAGEMENT LETTER

3.1 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 in turn may be used in prioritizing the resources required to address the problem. The key to these ratings is as follows:

Priority	Details
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.

3.2 Definition of standard audit rating

In providing the auditor's assessment, the Internal Audit Services UNDP uses the following harmonized audit ratings definitions.

Rating	Definition
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 adequately 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.
Not Applicable	

3.3 Long form management letter

Finding n°:1	Title: Advances recorded as expenditure			
Output: 00063985				
Audit Area: Financial and Cash Management				
Amount: USD 95,704.20				
Criteria				
The POPP states, that UNDP's follows the Accrual basis of accounting under which transactions and other events are recognized as they occur (and not only when cash or its equivalent is received or paid).				
Condition				
We noted advances paid to Implementing partners were recorded as expenditure as the point of making the advance rather than upon receipt of supporting documentation for cash incurred. In this regard we were not provided with supporting documentation for the following expenditure;				
Date	Reference	Implementing Partner	Details	Amount US\$
28 January 2014	SOM10-00078002-1-2-ACCR-DST	Office of The Prime Minister	2nd Installment LOA Amendment 1	77,258.50
18 April 2014	SOM10-00080676-1-1-ACCR-DST	Ministry of Finance and Planning	5th and 6th Installments LOA	18,445.70
Total				95,704.20
Cause				
There was possible incorrect interpretation of the accrual concept of accounting as far as advances to partners is concerned resulting in the use of cash basis for recognition of payments to implementing partner.				
Effect				
Expenditure reported was overstated by the value of funds not yet expensed.				
Recommendation priority: High				
Recommendation:				
Cash transfers paid to responsible parties should first be recorded as advances (receivables) and expensed when accounted for with satisfactory financial reports and supporting documents that were verified.				
Management Comments:				
The Country Office accepts the finding. The Country Office management has already taken action, later in 2014, to ensure that all payments to Government under letters of agreements are reflected as advances in Atlas. The Country Office management also takes note of the lack of supporting documents provided for the two referenced vouchers. The management has been advised by the project staff that in both cases the project has identified the documents as being lost while they were in transition from Mogadishu to the Nairobi Support Office. The CO will implement improved filing systems for project documentation to				

prevent this in future.

Action Plan:

The Country Office has already implemented the recommendation since late 2014, and is reinforcing these systems through 2015. All payments processed through Letters of Agreement to Government counterparts are now recorded as advances. The CO will implement improved filing systems for projects by 31 December 2015.

Estimated Completion Date: 31 December 2015.

ANNEX III Follow up previous audit findings (Output No. 00063985)

Audit area	Recommendation	Management Comments as of 31 December 2013	Implementation Status as of 31 December 2014	Audit Assessment of Implementation Status	
Asset Management	Ensure that procedures over loss of asset are complied with. Exact cause of loss shall be identified and the disposal action and degree responsibility shall be identified as per UNDP rules and regulations.	Proper actions shall be taken to ensure that assets are properly recorded.	Implemented	No similar instances in the current year under audit.	

ANNEX IV: DETAILED STATEMENT OF ASSETS

Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	Cost USD	Qty	Operating Unit	Dept.	Impl Agency	Donor	Project	Fund code	NBV
000000	ITC1	A Notebook computers	00000	JRB6XP 1	SOMNRB1101	7/4/2012	488.96	0.2	SOM	46801	001981	280	00063985	30079	313.76
001982	ITC5	A Photocopiers	118788	QZK272 3388	SOMMOG1100	12/19/2012	5,351.95	1	SOM	46801	001981	555	00063985	30000	4,183.55
000000	ITC8	A Uninterruptible power supply	00000	PO1964 8- ADAN	SOMHAR1100	11/28/2013	2,190.00	1	SOM	46823	001981	555	00063985	30000	2,019.67
000000	ITC12	A Printing machinery & equipm	00000	PO1958 7- ADAN	SOMHAR1100	11/28/2013	3,900.00	1	SOM	46823	001981	555	00063985	30000	3,331.27
000000	ITC1	A Notebook computers	119565	892NF1 2	SOMHAR1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119566	CSMMF 12	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119542	DGNMF 12	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119541	8VNMF 12	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119548	JXNMF1 2	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119546	82PMF1 2	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119545	36PMF1 2	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119544	6NNMF1 2	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119563	GVNMF 12	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119562	4ZPMF1 2	SOMGAR1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119561	8SMMF 12	SOMNRB6112	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
000000	ITC1	A Notebook computers	119564	58PMF1 2	SOMMOG1100	9/4/2014	1,990.00	1	SOM	46801	001981	187	00085765	30000	1,907.08
Total Value:							35,810.91								32,733.21

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as at 31 Dec 2014