

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOMALIA

CIVILIAN POLICE PROJECT IN SOMALIA
(Directly Implemented Project No. 58607, Output Nos. 53319, 72852, 73323, 73552,
82348, 85942, 87378 and 89925)

Report No. 1515

Issue Date: 8 December 2015

Report on the Audit of UNDP Somalia
Civilian Police Project in Somalia (Project No. 58607, Output Nos. 53319, 72852, 73323, 73552, 82348, 85942, 87378 and 89925)
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 Civilian Police Project in Somalia (Project No. 58607, Output Nos. 53319, 72852, 73323, 73552, 82348, 85942, 87378 and 89925) (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 **partially satisfactory**, which means, "Internal controls, governance and risk management processes as applicable to the Project 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 inadequate supporting documentation and weaknesses noted in paying stipends to police officers. The details of the audit results are presented in the table below:

Project Expenditure			Project Assets		
Amount (in \$ '000)	Opinion	*NFI (in \$ '000)	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
10,331	Qualified	211	8	Unqualified	0

*NFI = Net Financial Impact

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 = 2, high priority = 2

The two recommendations aim to ensure the reliability and integrity of financial and operational information.

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. All high (critical) priority recommendations are presented below:

Inadequate supporting documentation (Issue 1)	Six transactions totalling \$69,997 had inadequate documentation to support that expenditures were incurred for the Project.
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Recommendation: The Office should locate the supporting documentation for the expenditures and in the future, ensure that all supporting documents are obtained and properly filed.

Weak documentation on police stipends (Issue 2)	There were weaknesses noted during the review of records relating to payments of stipends to 3,742 out of 5,742 police officers, as follows: (a) 421 stipend payments amounting to \$141,000 were not signed for by the recipients as evidence of receipt of funds; (b) full names of 764 police officers were missing on the stipend forms; (c) signatures of all five government agencies were missing on 3,483 forms as required; (d) identification of beneficiaries were missing on 1,113 stipend forms; (e) payment forms had incorrect dates; (f) dates on when the stipends were paid to the recipients were missing on 515 payment forms; and (g) the centres where the payments took place were missing on stipend forms.
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Recommendation: The Office should fully complete the stipend payment forms as required and the forms should also provide the centres where the payments were made and when, as well as the period covered by the payments.

Implementation status of previous OAI audit recommendations: Report No. 1334, 6 November 2014.

Total recommendations: 10

Implemented: 7

In Progress: 3

The pending recommendations pertain to recommended improvements for supporting police stipend payments and the financial closure of the Project.

Management comments and action plan

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

A handwritten signature in blue ink is visible within a rectangular box. The signature is stylized and appears to read 'H. Ostveiten'.

Helge S. Ostveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA

DIRECT IMPLEMENTATION PROJECTS

REVISED FINAL REPORT

30 NOVEMBER 2015

FINANCIAL AND AUDIT OF INTERNAL CONTROLS

OF

PROJECT NO. 00058607 CIVILIAN POLICE PROJECT IN SOMALIA

OUTPUTS:

(00053319, 00072852, 00073323, 00073552, 00082348,

00085942, 00087378 AND 00089925)

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Abbreviations

AWP – Annual Work Plan
FGS – Federal Government of Somalia
FRR - Financial Reporting Regulations
GAAP – Generally Accepted Accounting Principles
GLJE - General Ledger Journal Entries
GMS – General Management Services
HR - Human Resources
ID – Identification Document
INGO – International Non-Governmental Organisation
ISA – International Standards on Auditing
ISS – Implementation Support Services
IPSAS - International Public Sector Accounting Standards
LOA - Letter of Agreement
OAI – Office of Audit and Investigations
POPP – Programme and Operations Policies and Procedures
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 00058607 (Civilian Police Project in Somalia) Outputs; 00053319, 00072852, 00073323, 00073552, 00082348, 00085942, 00087378 and 00089925.

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

1.2 Back ground information of the project

The Civilian Police Project is designed to improve access to inclusive, equitable and accountable forms of security and protection for all Somalis, the project has sought to strengthen the institutional and technical capacity of Somalia's police forces while promoting human rights and gender equality.

UNDP works with authorities in Somalia to strengthen the institutional and technical capacity of Somali police forces to deliver policing services to the public. The Civilian Police Project is working with partners to build an efficient, effective and professional civilian police service that meets the requirements for community policing as well as the needs and expectations of the Somali people.

In conjunction with partners, the project aims to deliver a police service that will be responsive to civilian needs and accountable to civil authority. Respect for human rights and the promotion of gender equality is a primary focus area for the project and the development of an accountable and competent police service, ensuring compliance with and adherence to human rights standards. The project works closely with police authorities to institutionalize accountability, oversight and internal control mechanisms.

The Civilian Police Project collaborates with national and international partners, community groups, donors, various governments and non-governmental organizations in delivering its mandate.

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 9 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\$	10,331,116
Financial Findings US\$	210,997
Proportion	2%
Audit Opinion	Qualified

Audit Opinion on Statement of Assets

We have issued unqualified opinion for assets reported of US\$ 7,714.40.

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 **Partially Satisfactory**. The main areas of inadequacy identified are Programme and Project Management, Finance and Cash management.

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= 2, High Priority =2

Audit Areas	Title of finding	Priority	Reference to the detailed in the Long form management Letter
Financial and Cash Management	Inadequate supporting documentation	High	Long Form Management letter-Finding No.1
	Weaknesses noted in police stipends documentation	High	Long Form Management letter-Finding No.2
Programme and Project Management	No reportable findings	-	N/A
Organisation and Staffing	No reportable findings	-	N/A
Asset Management	No reportable findings	-	N/A
General Administration	No reportable findings	-	N/A
Procurement	No reportable findings	-	N/A
Information Systems	N/A	-	N/A
Follow up on previous audits	-	-	Annex V

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. 00058607 (Civilian Police Project in Somalia) for the period ended 31 December 2014.

Management is responsible for the preparation of the statements output number Project No. 00058607 (Civilian Police Project in Somalia) 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

Basis of qualified Opinion

We draw your attention to our financial findings totalling US\$ 210,997 as set out in the relevant section of our report which represents expenditure amounts included in the financial statements of the project presented to us for audit which in our opinion were inadequately supported.

These findings represent 2% of the total expenditure amount reported and are therefore considered material in the context of our audit. Nevertheless, we report them to you in accordance with our Terms of Reference.

Baker Tilly Merali's CPA

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Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement, except for the reasons indicated above in the preceding 'basis for qualified opinion' paragraph; present fairly in all material respects the expenditure US\$ 10,331,116 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 Fixed Assets ("the statement") of the DIM Project No. 00058607 (Civilian Police Project in Somalia) for the period ended 31 December 2014.

Management is responsible for the preparation of the statement for UNDP number Project No. 00058607 (Civilian Police Project in Somalia) 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 Statement of Fixed Assets, present fairly in all material respects the amount of \$ 7,714.40 Assets held 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 21/12/14

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2.1.3 Statements of Expenses and Funds Utilization

EXPENSE CATEGORY- OUTPUT 53319	NOTES	USD AMOUNT
ACTIVITY ()		442.50
ACTIVITY1 Rehabilitation & Construction		98,802.04
ACTIVITY2 Training & Capacity Building		549,025.94
ACTIVITY3 Management		70,420.90
ACTIVITY4 Police headquarters design		424,774.10
Sub Total		1,143,465.48
EXPENSE CATEGORY- OUTPUT 72852		
ACTIVITY ()		227.85
ACTIVITY 1 Staff salaries & benefits		840,160.71
ACTIVITY 2 Travel {DSA, flights}		153,692.39
Sub Total		994,080.95
EXPENSE CATEGORY- OUTPUT 73323		
ACTIVITY1 Training & Equip't for SPU		66,780.72
ACTIVITY2 SPU Escorts		361,344.84
ACTIVITY3 SPU support as per LOA		206,856.51
Sub Total		634,982.07
EXPENSE CATEGORY- OUTPUT 73552		
ACTIVITY 1 SPF Stipends		622,792.87
ACTIVITY 2 Dahabshiil Comm & Fees		3,692.50
Sub Total		626,485.37
EXPENSE CATEGORY- OUTPUT 82348		
ACTIVITY1 Stipend Payment & Mgt		(129,071.43)
Sub Total		(129,071.43)
EXPENSE CATEGORY- OUTPUT 85942		
ACTIVITY ()		4,192.26
ACTIVITY1 Stipend payment and Management		2,932,248.20
ACTIVITY2 Strengthen CC and Oversight		546,187.72
ACTIVITY3 Project Management		93,934.36

Sub Total		3,576,562.54
EXPENSE CATEGORY- OUTPUT 87378		
ACTIVITY ()		273.69
ACTIVITY1 Management		55,495.84
ACTIVITY2 Training & Capacity Building		366,578.40
ACTIVITY3 Rehabilitation & Construction		101,522.48
ACTIVITY5 PBF - Travel		401.03
Sub Total		524,271.44
EXPENSE CATEGORY- OUTPUT 89925		
ACTIVITY1 Stipend payments		2,792,501.57
ACTIVITY2 Dahabshil		120,841.24
ACTIVITY3 Stipend Monitoring Committee		46,997.30
Sub Total		2,960,340.11
GRAND TOTAL		10,331,116.53
Fund Utilization		
Outstanding Nex advances		-
Undepreciated Fixed Assets		7,714.40
Inventory		-
Prepayments		648,812.30
Commitments		431,332.24
Total Fund Utilization		1,087,858.94

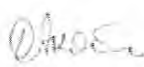
Comparison between actual and budgeted expenditure

EXPENSE CATEGORY – OUPUT 53319	USD AMOUNT		
ACTIVITY DESCRIPTION	BUDGET	EXP	VARIANCE
ACTIVITY	-	442.50	(442.50)
ACTIVITY1	18,770.00	98,802.04	(80,032.04)
ACTIVITY2	1,078,018.99	549,025.94	528,993.05
ACTIVITY3	263,744.00	70,420.90	193,323.10
ACTIVITY4	763,479.29	424,774.10	338,705.19
Sub total	2,124,012.28	1,143,465.48	980,546.80
EXPENSE CATEGORY – OUPUT 72852			
ACTIVITY DESCRIPTION			
ACTIVITY ()	-	227.85	(227.85)
ACTIVITY 1	467,861.09	840,160.71	(372,299.62)
ACTIVITY 2	662,801.07	153,692.39	509,108.68
Sub total	1,130,662.16	994,080.95	136,581.21
EXPENSE CATEGORY – OUPUT 73323			
ACTIVITY DESCRIPTION			
ACTIVITY1	50,000.00	66,780.72	(16,780.72)
ACTIVITY2	789,146.00	361,344.84	427,801.16
ACTIVITY3	-	206,856.51	(206,856.51)
Sub total	839,146.00	634,982.07	204,163.93
EXPENSE CATEGORY – OUPUT 73552			
ACTIVITY DESCRIPTION			
ACTIVITY 1	4,565,802.32	622,792.87	3,943,009.45
ACTIVITY 2	-	3,692.50	(3,692.50)
Sub total	4,565,802.32	626,485.37	3,939,316.95

Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014

EXPENSE CATEGORY – OUPUT 82348			
ACTIVITY DESCRIPTION			
ACTIVITY1	-	(129,071.43)	129,071.43
Sub total	-	(129,071.43)	129,071.43
EXPENSE CATEGORY – OUPUT 85942			
ACTIVITY DESCRIPTION			
ACTIVITY ()	-	4,192.26	(4,192.26)
ACTIVITY1 Stipend payment & Management	2,314,086.05	2,932,248.20	(618,162.15)
ACTIVITY2 Strengthen CC and Oversight	1,100,241.54	546,187.72	554,053.82
ACTIVITY3 Project Management	286,820.43	93,934.36	192,886.07
Sub total	3,701,148.02	3,576,562.54	124,585.48
EXPENSE CATEGORY – OUPUT 87378			
ACTIVITY DESCRIPTION			
ACTIVITY ()	0	273.69	(273.69)
ACTIVITY1 Management	752,070.99	55,495.84	696,575.15
ACTIVITY2 Training & Capacity Building	0	366,578.40	(366,578.40)
ACTIVITY3 Rehabilitation & Construction	0	101,522.48	(101,522.48)
ACTIVITY5 PBF - Travel	0	401.03	(401.03)
Sub total	752,070.99	524,271.44	227,799.55
EXPENSE CATEGORY – OUPUT 89925			
ACTIVITY DESCRIPTION			
ACTIVITY1 Stipend payments	2,704,734.76	2,792,501.57	(87,766.81)
ACTIVITY2 Dahabshil	182,569.60	120,841.24	61,728.36
ACTIVITY3 Stipend Monitoring Committee	112,695.64	46,997.30	65,698.34
Sub total	3,000,000.00	2,960,340.11	39,659.89
GRAND TOTAL	16,112,841.77	10,331,116.53	5,781,725.24

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 7 September 2015 by management of Civilian Police - Somaliland Project No: 00058607


 Digitally signed by David Mupfema
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Signature

Country Director a.i
Title

7 September 2015
Date

Annexes

Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014

Annex I: Combined Delivery Reports (All Outputs)



UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2014)
Selected Project Id : 00058607
Selected Fund Code : ALL
Selected Dept. IDs : B0468
Selected Outputs : ALL

Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period :	Jan-Dec (2014)	
Output # : 00053319 Civilian Police - Somaliland		Impl. Partner :	02834 United Nations Development P	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 46301 (Somalia - Central)

Fund : 04000 (Core Programme, UNU Centre)

72402 - Building Maintenance	0.00	15,060.57	0.00	15,060.57
74510 - Bank Charges	0.00	203.32	0.00	203.32

Total for Fund 04000	0.00	15,263.89	0.00	15,263.89
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Fund : 26960 (CPR TTF-Conflict-Country S)

72105 - Svc Co-Construction & Engineer	0.00	63,311.68	0.00	63,311.68
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Total for Fund 26960	0.00	63,311.68	0.00	63,311.68
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Fund : 30000 (PROGRAMME COST SHARING)

63365 - Special Oper Living Allow-IP	0.00	5,512.00	0.00	5,512.00
71405 - Service Contracts-Individuals	0.00	2,697.51	0.00	2,697.51
71410 - MAIP Premium SC	0.00	12.15	0.00	12.15
71415 - Contribution to Security SC	0.00	109.37	0.00	109.37
71605 - Travel Tickets-International	0.00	4,866.88	0.00	4,866.88
71620 - Daily Subsistence Allow-Local	0.00	16,642.48	0.00	16,642.48
72105 - Svc Co-Construction & Engineer	0.00	15,240.00	0.00	15,240.00
72402 - Building Maintenance	0.00	-2,997.90	0.00	-2,997.90
72445 - Common Services-Communications	0.00	9,772.82	0.00	9,772.82
73216 - Construction Cost	0.00	13,899.95	0.00	13,899.95
73505 - Reimb to UNDP for Supp Svcs	0.00	16,518.04	0.00	16,518.04
74105 - Management and Reporting Svcs	0.00	9,676.06	0.00	9,676.06
74510 - Bank Charges	0.00	657.05	0.00	657.05
74525 - Sundry	0.00	14,805.83	0.00	14,805.83
75105 - Facilities & Admin - Implement	0.00	7,518.85	0.00	7,518.85

Total for Fund 30000	0.00	114,931.09	0.00	114,931.09
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Fund : 30079 (EUROPEAN COMMISSION)

62335 - Hazard Duty Station Allow-IP	0.00	2,809.86	0.00	2,809.86
63360 - Medical Exams(Incl Pre-empt)	0.00	522.09	0.00	522.09
71565 - UNV-Natl Appoin/Sep ind Trvl	0.00	44.79	0.00	44.79
71605 - Travel Tickets-International	0.00	2,317.20	0.00	2,317.20
71610 - Travel Tickets-Local	0.00	1,640.88	0.00	1,640.88
71615 - Daily Subsistence Allow-Intl	0.00	3,750.24	0.00	3,750.24
71620 - Daily Subsistence Allow-Local	0.00	38,513.95	0.00	38,513.95
72105 - Svc Co-Construction & Engineer	0.00	350,000.00	0.00	350,000.00
72125 - Svc Co-Studies & Research Serv	0.00	95.68	0.00	95.68
72445 - Common Services-Communications	0.00	18,546.32	0.00	18,546.32
73505 - Reimb to UNDP for Supp Svcs	0.00	31,638.36	0.00	31,638.36

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



UN Development Programme
Report ID: unglcrrp

Combined Delivery Report By Project

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Project ID : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period :	Jan-Dec (2014)	
Output # : 00053319 Civilian Police - Somaliland		Impl. Partner :	02834 United Nations Development P	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74105 - Management and Reporting Srvs	0.00	7,263.64	0.00	7,263.64
74510 - Bank Charges	0.00	52.06	0.00	52.06
74525 - Sundry	0.00	22,228.90	0.00	22,228.90
75105 - Facilities & Admin - Implement	0.00	33,630.64	0.00	33,630.64
75705 - Learning costs	0.00	300.00	0.00	300.00
75707 - Learning - subsistence allowan	0.00	300.00	0.00	300.00
76135 - Realized Gain	0.00	- 0.50	0.00	- 0.50
77630 - Dep Exp Owned - ITC	0.00	413.54	0.00	413.54
Total for Fund 30079	0.00	514,067.65	0.00	514,067.65
Total for Dept : 46801	0.00	707,574.31	0.00	707,574.31
Dept: 46820 (Somalia/SO/Hargelsa)				
Fund : 30000 (PROGRAMME COST SHARING)				
74510 - Bank Charges	0.00	487.20	0.00	487.20
75105 - Facilities & Admin - Implement	0.00	32.70	0.00	32.70
Total for Fund 30000	0.00	499.90	0.00	499.90
Total for Dept : 46820	0.00	499.90	0.00	499.90
Dept: 46823 (North West Somalia)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	89,025.00	0.00	89,025.00
71615 - Daily Subsistence Allow-Intl	0.00	33.00	0.00	33.00
71620 - Daily Subsistence Allow-Local	0.00	9,949.20	0.00	9,949.20
71635 - Travel - Other	0.00	129.00	0.00	129.00
72105 - Svc Co-Construction & Engineer	0.00	32,124.45	0.00	32,124.45
72130 - Svc Co-Transportation Services	0.00	4,444.19	0.00	4,444.19
72145 - Svc Co-Training and Educ Serv	30,622.90	57,274.27	0.00	87,897.17
72155 - Svc Co-Public Admin, Politics	0.00	2,392.86	0.00	2,392.86
72165 - Svc Co-Social Svcs, Social Sci	0.00	3,932.58	0.00	3,932.58
72315 - Food & Textile Products	0.00	4,640.30	0.00	4,640.30
74210 - Printing and Publications	0.00	989.88	0.00	989.88
74220 - Translation Costs	0.00	2,190.39	0.00	2,190.39
74510 - Bank Charges	0.00	864.87	0.00	864.87
74710 - Land Transport	0.00	4,608.33	0.00	4,608.33
75105 - Facilities & Admin - Implement	0.00	17,025.48	0.00	17,025.48
Total for Fund 30000	30,622.90	229,623.80	0.00	260,246.70
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	4,540.00	0.00	0.00	4,540.00
71205 - Intl Consultants-Sht Term-Tech	0.00	67,425.00	0.00	67,425.00
71305 - Local Consult-Sht Term-Tech	0.00	12,825.00	0.00	12,825.00
71605 - Travel Tickets-International	0.00	4,067.07	0.00	4,067.07

Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



UN Development Programme
Report ID: unglodrp

Combined Delivery Report By Project

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Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period :	Jan-Dec (2014)	
Output # : 00053319 Civilian Police - Somaliland		Impl. Partner :	02834 United Nations Development P	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	0.00	4,875.00	0.00	4,875.00
71620 - Daily Subsistence Allow-Local	7,000.00	23,899.60	0.00	30,899.60
72135 - Svc Co-Communications Service	0.00	1,138.74	0.00	1,138.74
72145 - Svc Co-Training and Educ Serv	0.00	15,473.60	0.00	15,473.60
72311 - Fuel, petroleum and other oils	700.00	0.00	0.00	700.00
72315 - Food & Textile Products	8,400.00	0.00	0.00	8,400.00
72505 - Stationery & other Office Supp	300.00	0.00	0.00	300.00
74220 - Translation Costs	0.00	2,139.94	0.00	2,139.94
74225 - Other Media Costs	2,500.00	0.00	0.00	2,500.00
74510 - Bank Charges	0.00	648.38	0.00	648.38
74710 - Land Transport	5,275.00	2,479.20	0.00	7,754.20
75105 - Facilities & Admin - Implement	0.00	11,458.06	0.00	11,458.06
Total for Fund 30079	28,715.00	146,429.57	0.00	175,144.57
Total for Dept : 46823	59,337.90	376,053.37	0.00	435,391.27
Total for Output : 00053319	59,337.90	1,084,127.58	0.00	1,143,465.48

Output # : 00072852 CIVILIAN POLICE PROJECT MANAGE		Impl. Partner : Location :	02834 United Nations Development P UNDP Somalia	
Dept: 46801 (Somalia - Central)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 -Salaries - IP Staff	0.00	36,555.81	0.00	36,555.81
61310 -Post Adjustment - IP Staff	0.00	15,923.34	0.00	15,923.34
62305 -Dependency Allowances-IP Staff	0.00	976.32	0.00	976.32
62310 -Contrib to Jt Staff Pens Fd-IP	0.00	11,410.39	0.00	11,410.39
62315 -Contrib. to medical, social In	0.00	2,553.45	0.00	2,553.45
62320 -Mobility, Hardship, Non-remova	0.00	6,254.19	0.00	6,254.19
62335 -Hazard Duty Station Allow-IP	0.00	9,114.76	0.00	9,114.76
62340 -Annual Leave Expense - IP	0.00	-3,943.85	0.00	-3,943.85
63335 -Home Leave Trvl & Allow-IP Stf	0.00	616.66	0.00	616.66
63350 -Reimb of Income Tax-IP Staff	0.00	4,290.00	0.00	4,290.00
63365 -Special Oper Living Allow-IP	0.00	3,196.00	0.00	3,196.00
63530 -Contribution to EOS Benefits	0.00	1,967.96	0.00	1,967.96
63535 -Contribution to Security	0.00	3,239.53	0.00	3,239.53

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014

Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period :	Jan-Dec (2014)	
Output # : 00072852 CIVILIAN POLICE PROJECT MANAGE		Impl. Partner :	02834 United Nations Development P	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63540 - Contribution to Training	0.00	629.74	0.00	629.74
63545 - Contribution to ICT	0.00	787.19	0.00	787.19
63550 - Contributions to MAIP	0.00	262.39	0.00	262.39
63555 - Contribution to UN JFA	0.00	1,207.03	0.00	1,207.03
63560 - Contributions to Appendix D	0.00	157.44	0.00	157.44
65115 - Contributions to ASHI Reserve	0.00	4,198.33	0.00	4,198.33
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71605 - Travel Tickets-International	0.00	11,624.00	0.00	11,624.00
71620 - Daily Subsistence Allow-Local	0.00	4,954.00	0.00	4,954.00
73505 - Reimb to UNDP for Supp Svcs	0.00	3,122.47	0.00	3,122.47
74510 - Bank Charges	0.00	26.04	0.00	26.04
75705 - Learning costs	0.00	300.00	0.00	300.00
Total for Fund 04000	0.00	119,809.27	0.00	119,809.27
Fund : 26960 (CPR TTF-Conflict-Country S)				
74510 - Bank Charges	0.00	- 241.50	0.00	- 241.50
Total for Fund 26960	0.00	- 241.50	0.00	- 241.50
Fund : 30000 (PROGRAMME COST SHARING)				
62335 - Hazard Duty Station Allow-IP	0.00	2,840.48	0.00	2,840.48
71505 - UN Volunteers-Stipend & Allow	0.00	2,087.83	0.00	2,087.83
71520 - UNV-Language Allowance	0.00	150.00	0.00	150.00
71535 - UNV-Medical Insurance	0.00	14.25	0.00	14.25
71540 - UNV-Global Charges	0.00	121.50	0.00	121.50
71541 - UNVs-Contribution to security	0.00	93.96	0.00	93.96
71550 - UNV-Resettlement Allowance	0.00	173.99	0.00	173.99
71590 - UNV Development Effectiveness	0.00	254.76	0.00	254.76
71620 - Daily Subsistence Allow-Local	0.00	15,973.40	0.00	15,973.40
72125 - Svc Co-Studies & Research Serv	0.00	270.85	0.00	270.85
72425 - Mobile Telephone Charges	0.00	35.37	0.00	35.37
72445 - Common Services-Communications	0.00	1,016.96	0.00	1,016.96
73115 - Moving Expenses	0.00	24.43	0.00	24.43
73410 - Maint, Oper of Transport Equip	0.00	35.10	0.00	35.10
73505 - Reimb to UNDP for Supp Svcs	0.00	1,493.21	0.00	1,493.21
74105 - Management and Reporting Svcs	0.00	1,006.89	0.00	1,006.89
74510 - Bank Charges	0.00	200.29	0.00	200.29
74525 - Sundry	0.00	3,081.37	0.00	3,081.37
75105 - Facilities & Admin - Implement	0.00	2,021.22	0.00	2,021.22
76135 - Realized Gain	0.00	- 2.50	0.00	- 2.50
Total for Fund 30000	0.00	30,893.36	0.00	30,893.36
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	78,284.26	0.00	78,284.26
61310 - Post Adjustment - IP Staff	0.00	82,565.32	0.00	82,565.32
62305 - Dependency Allowances-IP Staff	0.00	1,753.45	0.00	1,753.45
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	59,177.36	0.00	59,177.36
62315 - Contrib. to medical, social in	0.00	15,892.48	0.00	15,892.48
62320 - Mobility, Hardship, Non-remova	0.00	43,372.00	0.00	43,372.00

Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



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Report ID: unglcdp

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Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period :	Jan-Dec (2014)	
Output # : 00072852 CIVILIAN POLICE PROJECT MANAGE		Impl. Partner :	02834 United Nations Development P	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62335 - Hazard Duty Station Allow-IP	0.00	9,827.56	0.00	9,827.56
62340 - Annual Leave Expense - IP	0.00	2,458.44	0.00	2,458.44
63330 - Ed Grl Incl Trvt&Allow-IP Stf	0.00	12,083.24	0.00	12,083.24
63335 - Home Leave Trvt & Allow-IP Stf	0.00	4,933.28	0.00	4,933.28
63350 - Reimb of Income Tax-IP Staff	0.00	30,534.00	0.00	30,534.00
63385 - Special Oper Living Allow-IP	0.00	34,328.00	0.00	34,328.00
63520 - Personal Security Measures	0.00	6,580.07	0.00	6,580.07
63530 - Contribution to EOS Benefits	0.00	10,084.46	0.00	10,084.46
63535 - Contribution to Security	0.00	17,479.66	0.00	17,479.66
63540 - Contribution to Training	0.00	3,227.01	0.00	3,227.01
63545 - Contribution to ICT	0.00	4,033.78	0.00	4,033.78
63550 - Contributions to MAIP	0.00	1,344.53	0.00	1,344.53
63555 - Contribution to UN JFA	0.00	6,185.15	0.00	6,185.15
63580 - Contributions to Appendix D	0.00	806.71	0.00	806.71
65115 - Contributions to ASHI Reserve	0.00	21,513.48	0.00	21,513.48
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,060.16	0.00	2,060.16
71305 - Local Consult -Sht Term-Tech	0.00	1,094.51	0.00	1,094.51
71405 - Service Contracts-Individuals	0.00	122,490.44	0.00	122,490.44
71410 - MAIP Premium SC	0.00	513.91	0.00	513.91
71415 - Contribution to Security SC	0.00	6,468.71	0.00	6,468.71
71605 - Travel Tickets-International	0.00	23,438.00	0.00	23,438.00
71615 - Daily Subsistence Allow-Intl	0.00	13,376.00	0.00	13,376.00
71620 - Daily Subsistence Allow-Local	0.00	29,575.44	0.00	29,575.44
72120 - Svc Co-Trade and Business Serv	0.00	4,413.48	0.00	4,413.48
72415 - Courier Charges	0.00	26.39	0.00	26.39
72425 - Mobile Telephone Charges	0.00	4.75	0.00	4.75
72445 - Common Services-Communications	0.00	2,980.05	0.00	2,980.05
72505 - Stationery & other Office Supp	0.00	919.40	0.00	919.40
73125 - Common Services-Premises	0.00	38,230.44	0.00	38,230.44
73505 - Reimb to UNDP for Supp Svcs	0.00	39,843.54	0.00	39,843.54
74105 - Management and Reporting Svcs	0.00	2,950.55	0.00	2,950.55
74510 - Bank Charges	0.00	1,981.78	0.00	1,981.78
74525 - Sundry	0.00	9,029.56	0.00	9,029.56
75105 - Facilities & Admin - Implement	0.00	52,771.55	0.00	52,771.55
75705 - Learning costs	0.00	4,591.69	0.00	4,591.69
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	- 0.16	0.00	- 0.16
77385 - Contribution to Security	0.00	3,213.28	0.00	3,213.28
77630 - Dep Exp Owned - ITC	0.00	212.93	0.00	212.93
Total for Fund 30079	0.00	806,650.64	0.00	806,650.64
Total for Dept : 46801	0.00	957,111.77	0.00	957,111.77
Dept: 46823 (North West Somalia)				
Fund : 30000 (PROGRAMME COST SHARING)				
71615 - Daily Subsistence Allow-Intl	0.00	726.00	0.00	726.00
74510 - Bank Charges	0.00	9.80	0.00	9.80
75105 - Facilities & Admin - Implement	0.00	51.51	0.00	51.51
Total for Fund 30000	0.00	787.31	0.00	787.31

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



UN Development Programme
Report ID: ung'odrp

Combined Delivery Report By Project

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Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM	Period : Jan-Dec (2014)		
Output # : 00072852 CIVILIAN POLICE PROJECT MANAGE	Impl. Partner : 02834 United Nations Development P		
	Location : UNDP Somalia		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30079 (EUROPEAN COMMISSION)

71615 - Daily Subsistence Allow-Intl	0.00	10,387.27	0.00	10,387.27
71620 - Daily Subsistence Allow-Local	0.00	1,288.78	0.00	1,288.78
72135 - Svc Co-Communications Service	0.00	1,550.16	0.00	1,550.16
72165 - Svc Co-Social Svcs, Social Sci	0.00	388.17	0.00	388.17
74510 - Bank Charges	0.00	172.71	0.00	172.71
74710 - Land Transport	0.00	1,333.20	0.00	1,333.20
75105 - Facilities & Admin - Implement	0.00	1,058.42	0.00	1,058.42

Total for Fund 30079 0.00 16,178.71 0.00 16,178.71

Total for Dept: 46823 0.00 16,968.02 0.00 16,968.02

Dept: 46824 (North East Somalia)

Fund : 04000 (Core Programme, UNU Centre)

71605 - Travel Tickets-International	0.00	1,399.00	0.00	1,399.00
71615 - Daily Subsistence Allow-Intl	0.00	2,954.00	0.00	2,954.00
74510 - Bank Charges	0.00	44.31	0.00	44.31

Total for Fund 04000 0.00 4,397.31 0.00 4,397.31

Fund : 30000 (PROGRAMME COST SHARING)

62335 - Hazard Duty Station Allow-IP	0.00	1,052.05	0.00	1,052.05
71620 - Daily Subsistence Allow-Local	0.00	1,704.24	0.00	1,704.24
74510 - Bank Charges	0.00	15.78	0.00	15.78
75105 - Facilities & Admin - Implement	0.00	194.04	0.00	194.04

Total for Fund 30000 0.00 2,966.11 0.00 2,966.11

Fund : 30079 (EUROPEAN COMMISSION)

71610 - Travel Tickets-Local	0.00	900.00	0.00	900.00
71615 - Daily Subsistence Allow-Intl	0.00	5,495.40	0.00	5,495.40
71620 - Daily Subsistence Allow-Local	0.00	3,394.26	0.00	3,394.26
74510 - Bank Charges	0.00	146.84	0.00	146.84
75105 - Facilities & Admin - Implement	0.00	695.55	0.00	695.55

Total for Fund 30079 0.00 10,632.05 0.00 10,632.05

Total for Dept: 46824 0.00 17,995.47 0.00 17,995.47

Dept: 46825 (South Central Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

62335 - Hazard Duty Station Allow-IP	0.00	1,367.60	0.00	1,367.60
75105 - Facilities & Admin - Implement	0.00	95.73	0.00	95.73

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



UN Development Programme
Report ID: unglcdp

Combined Delivery Report By Project

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Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM	Period : Jan-Dec (2014)
Output # : 00072852 CIVILIAN POLICE PROJECT MANAGE	Impl. Partner : 02834 United Nations Development P
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	1,463.33	0.00	1,463.33
Fund : 30079 (EUROPEAN COMMISSION)				
74510 - Bank Charges	0.00	8.75	0.00	8.75
74525 - Sundry	0.00	500.00	0.00	500.00
75105 - Facilities & Admin - Implement	0.00	35.61	0.00	35.61
Total for Fund 30079	0.00	544.36	0.00	544.36
Total for Dept : 46825	0.00	2,007.69	0.00	2,007.69
Total for Output : 00072852	0.00	994,080.95	0.00	994,080.95

Output # : 00073323 SPU Puntland	Impl. Partner : 09999 UNDP
	Location : UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	27,800.00	0.00	27,800.00
72155 - Svc Co-Public Admin, Politics	0.00	- 195,161.94	0.00	- 195,161.94
74510 - Bank Charges	0.00	294.00	0.00	294.00
77385 - Contribution to Security	0.00	- 8,900.00	0.00	- 8,900.00
Total for Fund 04000	0.00	- 175,967.94	0.00	- 175,967.94

Total for Dept : 46801 0.00 - 175,967.94 0.00 - 175,967.94

Dept: 46824 (North East Somalia)

Fund : 04000 (Core Programme, UNU Centre)

72165 - Svc Co-Social Svcs, Social Sci	4,060.00	714,382.00	0.00	718,442.00
73505 - Reimb to UNDP for Supp Svcs	0.00	79,282.00	0.00	79,282.00
74510 - Bank Charges	0.00	13,246.01	0.00	13,246.01
Total for Fund 04000	4,060.00	806,890.01	0.00	810,950.01

Total for Dept : 46824 4,060.00 806,890.01 0.00 810,950.01

Total for Output : 00073323 4,060.00 630,922.07 0.00 634,982.07

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014

Output #: 00073552 Civilian Police - SPF Stipends		Impl. Partner : 99999 UNDP		
		Location : UNDP Somalia		
Dept: 46801 (Somalia - Central)				
Fund: 04000 (Core Programme, UNU Centre)				
73505 - Reimb to UNDP for Supp Svs	0.00	31,618.40	0.00	31,618.40
Total for Fund 04000	0.00	31,618.40	0.00	31,618.40
Fund: 30079 (EUROPEAN COMMISSION)				
72105 - Svc Co-Social Svs, Social Sci	0.00	- 105,552.30	0.00	-105,552.30
72445 - Common Services-Communications	0.00	33,875.94	0.00	33,875.94

Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period : Jan-Dec (2014)		
Output #: 00073552 Civilian Police - SPF Stipends		Impl Partner : 99999 UNDP		
		Location : UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74105 - Management and Reporting Svcs	0.00	33,540.54	0.00	33,540.54
74110 - Audit Fees	0.00	25,346.00	0.00	25,346.00
74510 - Bank Charges	0.00	- 11,174.79	0.00	- 11,174.79
74525 - Sundry	0.00	102,844.10	0.00	102,844.10
75105 - Facilities & Admin - Implement	0.00	1,307.56	0.00	1,307.56
Total for Fund 30079	0.00	19,988.97	0.00	19,988.97
Total for Dept : 46801	0.00	51,605.37	0.00	51,605.37
Dept: 46825 (South Central Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
72165 - Svc Co-Social Svcs, Social Sci	0.00	587,880.00	0.00	587,880.00
74510 - Bank Charges	0.00	7,000.00	0.00	7,000.00
Total for Fund 04000	0.00	574,880.00	0.00	574,880.00
Total for Dept : 46825	0.00	574,880.00	0.00	574,880.00
Total for Output : 00073552	0.00	626,465.37	0.00	626,465.37

Output # : 00082348 Support to Somalia Police Force		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
Dept: 46801(Somalia - Central)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
72165 - Svc Co-Social Svcs, Social Sci	0.00	- 120,627.50	0.00	- 120,627.50
75105 - Facilities & Admin - Implement	0.00	- 8,443.93	0.00	- 8,443.93
Total for Fund 32045	0.00	- 129,071.43	0.00	- 129,071.43
Total for Dept : 46801	0.00	- 129,071.43	0.00	- 129,071.43
Total for Output : 00082348	0.00	- 129,071.43	0.00	- 129,071.43

Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014

Output # : 00058602 Support to Police Project		Impl. Partner : 99999 UNDP	
		Location : UNDP Somalia	
Dept: 46801(Somalia - Central)			
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)			
61305 - Salaries - IP Staff	0.00	17,244.00	0.00
			17,244.00

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



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Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period : Jan-Dec (2014)		
Output # : 0005942 Support to Police Project		Impl Partner : 99999 UNDP		
		Location : UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

61310 - Post Adjustment - IP Staff	0.00	7,777.05	0.00	7,777.05
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,354.49	0.00	5,354.49
62315 - Contrib. to medical, social in	0.00	5,488.11	0.00	5,488.11
62320 - Mobility, Hardship, Non-remova	0.00	4,897.50	0.00	4,897.50
62335 - Hazard Duty Station Allow-IP	0.00	10,354.16	0.00	10,354.16
62340 - Annual Leave Expense - IP	0.00	2,201.74	0.00	2,201.74
63335 - Home Leave Trvl & Allow-IP Stf	0.00	924.99	0.00	924.99
63365 - Special Oper Living Allow-IP	0.00	19,359.00	0.00	19,359.00
63530 - Contribution to EOS Benefits	0.00	938.29	0.00	938.29
63535 - Contribution to Security	0.00	1,459.55	0.00	1,459.55
63540 - Contribution to Training	0.00	300.24	0.00	300.24
63545 - Contribution to ICT	0.00	375.32	0.00	375.32
63550 - Contributions to MAIP	0.00	125.10	0.00	125.10
63555 - Contribution to UN JFA	0.00	575.49	0.00	575.49
63560 - Contributions to Appendix D	0.00	75.06	0.00	75.06
65115 - Contributions to ASH Reserve	0.00	2,001.69	0.00	2,001.69
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71405 - Service Contracts-Individuals	0.00	1,856.96	0.00	1,856.96
71410 - MAIP Premium SC	0.00	8.27	0.00	8.27
71415 - Contribution to Security SC	0.00	74.45	0.00	74.45
71605 - Travel Tickets-International	0.00	1,825.00	0.00	1,825.00
71615 - Daily Subsistence Allow-Intl	0.00	331.00	0.00	331.00
71620 - Daily Subsistence Allow-Local	0.00	43,735.17	0.00	43,735.17
72125 - Svc Co-Studies & Research Serv	0.00	14,088.82	0.00	14,088.82
72165 - Svc Co-Social Svcs, Social Sci	0.00	2,855,502.00	0.00	2,855,502.00
72220 - Furniture	0.00	148,850.00	0.00	148,850.00
72405 - Acquisition of Communic Equip	0.00	206,786.00	0.00	206,786.00
72425 - Mobile Telephone Charges	0.00	15.32	0.00	15.32
72505 - Stationery & other Office Supp	0.00	16,789.60	0.00	16,789.60
72815 - Inform Technology Supplies	0.00	1,300.00	0.00	1,300.00
73115 - Moving Expenses	0.00	32.85	0.00	32.85
73125 - Common Services-Premises	0.00	-9,624.17	0.00	-9,624.17
74110 - Audit Fees	0.00	5,455.00	0.00	5,455.00
74510 - Bank Charges	0.00	175,679.74	0.00	175,679.74
74696 - PP&E Expensed Items	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	233,669.14	0.00	233,669.14
75705 - Learning costs	0.00	636.68	0.00	636.68
76125 - Realized Loss	0.00	23.70	0.00	23.70
76135 - Realized Gain	0.00	-0.03	0.00	-0.03
Total for Fund 32045	0.00	3,574,880.42	0.00	3,574,880.42
Total for Dept : 46801	0.00	3,574,880.42	0.00	3,574,880.42
Dept: 46823 (North West Somalia)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
71620 - Daily Subsistence Allow-Local	0.00	1,211.00	0.00	1,211.00
74510 - Bank Charges	0.00	16.35	0.00	16.35
75105 - Facilities & Admin - Implement	0.00	85.91	0.00	85.91
Total for Fund 32045	0.00	1,313.26	0.00	1,313.26

Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



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Project ID : 00058607 CIVILIAN POLICE PROJECT IN SOM	Period : Jan-Dec (2014)
Output # : 00085942 Support to Police Project	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 46823	0.00	1,313.26	0.00	1,313.26
Dept: 46825 (South Central Somalia)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
73115 -Moving Expenses	0.00	338.80	0.00	338.80
74510 - Bank Charges	0.00	5.93	0.00	5.93
75105 - Facilities & Admin - Implement	0.00	24.13	0.00	24.13
Total for Fund 32045	0.00	368.86	0.00	368.86
Total for Dept : 46825	0.00	368.86	0.00	368.86
Total for Output : 00085942	0.00	3,576,562.54	0.00	3,576,562.54

Output # : 00087378 MPTF Counter Piracy Civ Police	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 -Salaries - IP Staff	0.00	5,355.42	0.00	5,355.42
61310 -Post Adjustment - IP Staff	0.00	2,415.29	0.00	2,415.29
62310 -Contrib to Jt Staff Pens Fd-IP	0.00	1,784.83	0.00	1,784.83
62315 -Contrib. to medical, social in	0.00	36.66	0.00	36.66
62320 -Mobility, Hardship, Non removal	0.00	1,225.00	0.00	1,225.00
62335 -Hazard Duty Station Allow-IP	0.00	6,015.29	0.00	6,015.29
62340 -Annual Leave Expense - IP	0.00	893.18	0.00	893.18
63365 -Special Oper Living Allow-IP	0.00	545.00	0.00	545.00
63530 -Contribution to EOS Benefits	0.00	291.40	0.00	291.40
63535 -Contribution to Security	0.00	505.10	0.00	505.10
63540 -Contribution to Training	0.00	93.25	0.00	93.25
63545 -Contribution to ICT	0.00	116.56	0.00	116.56
63550 -Contributions to MAIP	0.00	38.85	0.00	38.85
63555 -Contribution to UN JFA	0.00	178.73	0.00	178.73
63560 -Contributions to Appendix D	0.00	23.31	0.00	23.31
65115 -Contributions to ASI II Reserve	0.00	621.66	0.00	621.66
65135 -Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71405 -Service Contracts-Individuals	0.00	4,796.99	0.00	4,796.99
71410 -MAIP Premium SC	0.00	18.24	0.00	18.24
71415 -Contribution to Security SC	0.00	237.19	0.00	237.19
71605 -Travel Tickets-International	0.00	897.00	0.00	897.00
71620 -Daily Subsistence Allow-Local	0.00	4,707.81	0.00	4,707.81
72105 -Svc Co-Construction & Engineer	0.00	64,051.29	0.00	64,051.29
72120 -Svc Co-Trade and Business Serv	0.00	20,532.20	0.00	20,532.20
72125 -Svc Co-Studies & Research Serv	0.00	2,558.00	0.00	2,558.00
72370 -Security related goods and mat	0.00	5,814.83	0.00	5,814.83

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Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period :	Jan-Dec (2014)	
Output # : 00087378 MPF Counter Piracy Civ Police		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72445 - Common Services-Communications	0.00	12,039.81	0.00	12,039.81
73125 - Common Services-Premises	0.00	97,188.94	0.00	97,188.94
73505 - Reimb to UNDP for Supp Svcs	0.00	25,096.79	0.00	25,096.79
74510 - Bank Charges	0.00	801.71	0.00	801.71
74525 - Sundry	0.00	18,661.24	0.00	18,661.24
75105 - Facilities & Admin - Implement	0.00	19,488.00	0.00	19,488.00
75705 - Learning costs	0.00	794.00	0.00	794.00
Total for Fund 30000	0.00	297,887.95	0.00	297,887.95
Total for Dept : 46801	0.00	297,887.95	0.00	297,887.95
Dept: 46823 (North West Somalia)				
Fund : 30000 (PROGRAMME COST SHARING)				
71605 - Travel Tickets-International	0.00	1,139.00	0.00	1,139.00
71615 - Daily Subsistence Allow-Intl	0.00	600.00	0.00	600.00
71620 - Daily Subsistence Allow-Local	0.00	5,363.60	0.00	5,363.60
74510 - Bank Charges	0.00	95.89	0.00	95.89
75105 - Facilities & Admin - Implement	0.00	503.90	0.00	503.90
Total for Fund 30000	0.00	7,702.39	0.00	7,702.39
Total for Dept : 46823	0.00	7,702.39	0.00	7,702.39
Dept: 46824 (North East Somalia)				
Fund : 30000 (PROGRAMME COST SHARING)				
71305 - Local Consult.-Sht Term-Tech	0.00	1,666.00	0.00	1,666.00
71615 - Daily Subsistence Allow-Intl	0.00	1,743.00	0.00	1,743.00
71620 - Daily Subsistence Allow-Local	0.00	10,546.00	0.00	10,546.00
71635 - Travel - Other	0.00	28,869.00	0.00	28,869.00
72105 - Svc Co-Construction & Engineer	0.00	32,016.26	0.00	32,016.26
72125 - Svc Co-Studies & Research Serv	0.00	1,207.30	0.00	1,207.30
72130 - Svc Co-Transportation Services	0.00	6,666.00	0.00	6,666.00
72145 - Svc Co-Training and Educ Serv	0.00	42,085.00	0.00	42,085.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	7,050.00	0.00	7,050.00
72205 - Office Machinery	0.00	519.74	0.00	519.74
72210 - Machinery and Equipment	0.00	350.00	0.00	350.00
72215 - Transportation Equipment	0.00	700.00	0.00	700.00
72220 - Furniture	0.00	9,630.00	0.00	9,630.00
72405 - Acquisition of Communic Equip	0.00	6,905.00	0.00	6,905.00
72425 - Mobile Telephone Charges	0.00	1,038.11	0.00	1,038.11
72505 - Stationery & other Office Supp	0.00	1,304.40	0.00	1,304.40
72510 - Publications	0.00	1,030.00	0.00	1,030.00
72715 - Hospitality Catering	0.00	570.00	0.00	570.00
72815 - Inform Technology Supplies	0.00	18,583.32	0.00	18,583.32
74210 - Printing and Publications	0.00	28,240.00	0.00	28,240.00
74225 - Other Media Costs	0.00	200.00	0.00	200.00
74510 - Bank Charges	0.00	2,634.92	0.00	2,634.92

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



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Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM	Period : Jan-Dec (2014)
Output # : 00087378 MPTF Counter Piracy Civ Police	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74525 - Sundry	0.00	85.00	0.00	85.00
74710 - Land Transport	0.00	480.00	0.00	480.00
75105 - Facilities & Admin - Implement	0.00	14,306.25	0.00	14,306.25
76125 - Realized Loss	0.00	0.01	0.00	0.01
77630 - Dep Exp Owned - ITC	0.00	255.79	0.00	255.79
Total for Fund 30000	0.00	218,681.10	0.00	218,681.10
Total for Dept : 46824	0.00	218,681.10	0.00	218,681.10
Total for Output : 00087378	0.00	524,271.44	0.00	524,271.44

Output # : 00089925 SPF-Enhanced Civilian Security	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

62335 - Hazard Duty Station Allow-IP	0.00	1,525.48	0.00	1,525.48
63365 - Special Oper Living Allow-IP	0.00	3,000.00	0.00	3,000.00
71610 - Travel Tickets-Local	0.00	1,000.00	0.00	1,000.00
71615 - Daily Subsistence Allow-Intl	0.00	3,744.00	0.00	3,744.00
71620 - Daily Subsistence Allow-Local	0.00	76.00	0.00	76.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	1,150,180.00	0.00	1,150,180.00
72445 - Common Services-Communications	0.00	26,951.25	0.00	26,951.25
73410 - Maint, Oper of Transport Equip	0.00	16.41	0.00	16.41
73505 - Reimb to UNDP for Supp Svcs	0.00	137,424.61	0.00	137,424.61
74105 - Management and Reporting Svcs	0.00	71,684.42	0.00	71,684.42
74510 - Bank Charges	0.00	77,668.20	0.00	77,668.20
74525 - Sundry	0.00	76,983.53	0.00	76,983.53
75105 - Facilities & Admin - Implement	0.00	109,527.54	0.00	109,527.54
75706 - Learning - ticket costs	0.00	300.00	0.00	300.00
76135 - Realized Gain	0.00	- 0.13	0.00	- 0.13
77306 - Appoint-Tk cost-IP Staff-TA	0.00	6,895.00	0.00	6,895.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	6,030.00	0.00	6,030.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
Total for Fund 32045	0.00	1,674,206.31	0.00	1,674,206.31
Total for Dept : 46801	0.00	1,674,206.31	0.00	1,674,206.31

Dept: 46825 (South Central Somalia)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

72105 - Svc Co-Construction & Engineer	82,500.00	15,267.70	0.00	97,767.70
72145 - Svc Co-Training and Educ Serv	0.00	10,000.00	0.00	10,000.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	1,170,204.50	0.00	1,170,204.50
72605 - Grants to Instit & other Benef	55,000.00	0.00	0.00	55,000.00

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014



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Project Id : 00058607 CIVILIAN POLICE PROJECT IN SOM		Period :	Jan-Dec (2014)	
Output # : 00089925 SPF-Enhanced Civilian Security		Impl. Partner :	98999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72615 - Micro Capital Grants-Other	0.00	- 175,000.00	0.00	- 175,000.00
72710 - Hospitality-Vouchered Expenses	0.00	6,400.00	0.00	6,400.00
73120 - Unites	0.00	207.57	0.00	207.57
74510 - Bank Charges	0.00	36,972.44	0.00	36,972.44
74525 - Sundry	0.00	442.00	0.00	442.00
75105 - Facilities & Admin - Implement	0.00	84,139.59	0.00	84,139.59
Total for Fund 32045	137,500.00	1,148,633.80	0.00	1,286,133.80
Total for Dept : 46925	137,500.00	1,148,633.80	0.00	1,286,133.80
Total for Output : 00089925	137,500.00	2,822,840.11	0.00	2,960,340.11
Project Total				10,331,116.23

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Audit Report of Project 00058607(Civilian Police Project in Somalia) for the year ended 31 December 2014

Report ID: unglcdp

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Funds Utilization

Selection Criteria:

Business Unit : SOM10
Period : Jan-Dec (2014)
Selected Project Id : 00058607
Selected Fund Code : ALL
Selected Dept. IDs : B0468
Selected Outputs : ALL

Project/Award: 00058607 CIVILIAN POLICE PROJECT IN SOM

Period : As at Dec 31, 2014

Output #	Impl. Partner	UNDP AMOUNT
00053319	02834 United Nations Development P	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		2,271.44
Inventory		0.00
Prepayments		251,998.70
Commitments		283,439.21

Output #	Impl. Partner	UNDP AMOUNT
00060247	00000 UNDP	
Outstanding NEX advances		998.60
Undepreciated Fixed Assets		2,307.08
Inventory		0.00
Prepayments		289,111.90
Commitments		301,708.12

Output #	Impl. Partner	UNDP AMOUNT
00072852	02834 United Nations Development P	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		1,117.90
Inventory		0.00
Prepayments		0.00
Commitments		4,497.22

Output #	Impl. Partner	UNDP AMOUNT
00073310	00000 UNDP	

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Funds Utilization

Outstanding NEX advances	313,300.00
Undepreciated Fixed Assets	137,784.61
Inventory	0.00
Prepayments	0.00
Commitments	0.00

Output #	Impl. Partner	UNDP AMOUNT
00073323	00000 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		8,200.00

Output #	Impl. Partner	UNDP AMOUNT
00073324	00000 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00

Output #	Impl. Partner	UNDP AMOUNT
00085942	00000 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00

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AA



UN Development Programme
Report ID: unglodp

Combined Delivery Report By Project

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Funds Utilization

Commitments 0.00

Output #	Impl. Partner	UNDP AMOUNT
00087378	89999 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		4,325.06
Inventory		0.00
Prepayments		107,703.70
Commitments		126,995.81

Output #	Impl. Partner	UNDP AMOUNT
00088925	89999 UNDP	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00

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Output no.	Name	Date of official commencement	Project end date	Actual 2014 USD	Actual 2013 USD
00053319	Civilian Police- Somaliland	01.01.2006	31.12.2014	1,143,465	423,006
00087378	MPTF Counter Piracy Civilian Police	01.03.2013	31.12.2018	524,271	490,029
00072852	Civilian Police Project Management	12.11.2009	31.12.2015	994,081	339,029
00089925	SPF- Enhanced Civilian Security	01.03.2014	30.09.2015	2,960,340	-
00085942	Support to Police Project	01.03.2014	28.02.2014	3,576,563	3,729,861
00073552	Civilian Police- SPF Stipends	01.01.2010	31.12.2015	626,485	3,920,124
00073323	SPU Somaliland	01.01.2010	31.12.2015	634,982	102,640
00082348	Support to Somalia Police Force	01.04.2012	31.12.2013	(129,071)	486,440
Total				10,331,116	9,491,129

ANNEX III: DETAILED STATEMENT OF ASSETS

Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	Cost USD	Qty	Operating Unit	Dpt	Impl Agency	Donor	Project	Fund code	NBV
00000 0001773	ITC1	A Notebook computers	118234	JRM8XP1	LATITUDE E6220	SOM NRB2105	4/12/2012	1,900.00	1	SOM	46801	001981	280	00053319	30079	1,117.90
00000 0002163	ITC1	A Notebook computers	118722	G75LGS1	DELL LATITUDE E6420	SOM HAR1100	10/18/2012	1,659.47	1	SOM	46801	001981	280	00053319	30079	1,153.54
00000 0001772	ITC1	A Notebook computers	118233	JRB1XP1	LATITUDE E6220	SOM HAR1100	4/12/2012	1,900.00	1	SOM	46801	001981	280	00072852	30079	1,117.90
00000 0002775	ITC4	A Computer printers	00000 0002775	CN42H 5M01B		SOM GAR1100	7/1/2014	2,440.79	1	SOM	46824	001981	11982	00087378	30000	2,318.75
00000 0002776	ITC13	Photographic equipment	00000 0002776	2014		SOM GAR1100	7/1/2014	2,140.06	1	SOM	46824	001981	11982	00087378	30000	2,006.31
5	Total Value:		(USD)					10,039.32								7,714.40

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015 at 31/Dec/2014

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 to 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: Inadequate supporting documentation
Outputs: 00053319 and 00087378	
Audit Area: Financial and Cash Management	
Amount: US\$ 69,997	
<p>Criteria</p> <p>In line with UNDP FRR and POPP on records management, the Head of Office must ensure that adequate supporting documentation is maintained. This supporting documentation may be maintained in an electronic format, but only in compliance with the UNDP e-document management policy and digitization guidelines on document scanning. Where supporting documentation is not maintained in electronic format, hard copies should be maintained and securely filed for a minimum of seven years to support transactions recorded in Atlas.</p> <p>Condition</p> <p>We noted inadequately supported costs totalling to US\$ 69,997 as shown in Annex IV.</p> <p>Cause</p> <p>It is likely there was poor filing and inadequate controls over retention of supporting documentation</p> <p>Effect</p> <p>Where documentation supporting expenditure is not provided, there is lack of evidence that such expenditure was incurred by the project.</p>	
Recommendation priority: High	
<p>Recommendation:</p> <p>We recommend that efforts are made to locate the supporting documentation for the expenditure noted as lacking supporting documentation. In future, the Project Management should ensure that all supporting documentation are obtained and properly filed.</p>	
<p>Management Comments:</p> <p>The Country Office accepts and notes that the referenced unsupported vouchers were not provided to the audit team on time. The CO has multiple offices and project implementation is decentralized to the regions this does at times hamper the efficient access to supporting documents at the different locations as it requires the documents to be accessed locally and then have them air lifted via UN pouch to the location where they need to be reviewed.</p>	
<p>Action Plan</p> <p>The CO will improve its project filing, and is pursuing establishing a centralized filing and archiving system that would allow immediate access to all documents as and when required.</p>	
Estimated Implementation Date: 31 December 2015.	

Finding n°: 2	Title: Weaknesses noted in police stipends documentation
Outputs: 00073552 and 00089925	
Audit Area: Financial and Cash Management	
Amount: US\$ 141,000	
<p>Criteria</p> <p>In line with UNDP FRR and POPP on records management, the head of office must ensure that adequate supporting documentation is maintained. This supporting documentation may be maintained in an electronic format, but only in compliance with the UNDP e-document management policy and digitization guidelines on document scanning. Where supporting documentation is not maintained in electronic format, hard copies should be maintained and securely filed for a minimum of seven years to support transactions recorded in Atlas.</p> <p>Condition</p> <p>A total of 5,204 police officers were paid stipends during the 21st round and sample of 3,742 tested. We noted the following weaknesses in the supporting documentation for payment of police stipends:</p> <ol style="list-style-type: none"> I. There were 764 officers who had four names in the stipend list but three names appeared in the stipend forms. II. We noted that 421 stipends payments amounting to US\$ 141,000 were not signed for by the recipients to demonstrate receipt of funds and whose listing is provided in Annex VI. III. We noted stipend forms that were not approved by all five government agencies as required. Even though each payment form was authorized by at least one government agency we noted that 3,483 forms did not bear the signatures of all 5 government agencies as is required rather at least one signature or more were missing. IV. There were 1,113 stipend forms that lacked the ID of the beneficiary. V. There are payment forms for 21st stipend meant for the period; November 2013, December 2013 and January 2014 but are indicated as for the period July 2013, September 2013 and October 2013 that is erased on the forms. VI. There were 515 payment forms that did not indicate the date when the stipends were paid to the recipients. VII. The stipend forms did not indicate the center where the payment took place. <p>Cause</p> <p>Failure to complete some stipend payment forms by recipients and the government agencies</p> <p>Effect</p> <p>The supporting documentation for the payment of stipends is incomplete in many aspects. Incomplete or inaccurate supporting documents submitted for stipend payments may lead to duplicated or fraudulent payments being made, and not being detected.</p>	
Recommendation priority: High	
<p>Recommendation:</p> <p>We recommend as follows;</p> <ol style="list-style-type: none"> i) All the stipend payment forms should be completed as required ii) Stipend payment forms should indicate the centre and the date when the stipend was paid 	

iii) Stipend payment forms should indicate the period covered by the payment

Management Comments:

The Country Office accepts the findings and takes note of the discrepancies. From 2015, UNDP has phased out its involvement in stipend payments to police through this project, with UNOPS taking this on, and has worked with UNOPS to put in place a biometric registration and electronic payment system that will ameliorate these issues for the future, under UNOPS management.

Action Plan:

Not applicable as UNDP has phased out its involvement in stipends payments already in 2015.

Estimated Completion Date: Done.

ANNEX IV INADEQUATELY SUPPORTED EXPENDITURE

Output 00053319

Date	Transaction ID	Account Description	Amount US\$
21-Oct-14	SOM10-00085118-1-1-ACCR-DST	Svc Co-Training and Educational Service	1,899
3-Nov-14	SOM10-00085419-2-2-ACCR-DST	Food Textile Products	8,400
3-Nov-14	SOM10-00085419-2-3-ACCR-DST	Land Transport	5,275
3-Nov-14	SOM10-00085419-2-4-ACCR-DST	Daily Subsistence Allow-Local	7,000
13-Jan-15	SOM10-00087509-1-1-ACCR-DST	Svc Co-Training and Educational Service	30,623
Total			53,197

Output 00087378

Date	Transaction ID	Description	Amount US\$
20-Oct-14	SOM10-00085116-1-1-ACCR-DST	2nd Tranche for PDRC MCG	16,800.00
Total			16,800.00

Annex V Follow up previous audit findings of Award No. 00058607

Audit area	Recommendation	Implementation Status as of 31 December 2014	Audit Firm's Assessment of Implementation Status
Financial and cash management	<p>i) Ensure all recipients of cash sign or affix a thumb print against the payment voucher; Photographs of all recipients should be attached to the payment vouchers for identification purposes;</p> <p>ii) All parties required to approve the payment should approve and sign off before payment is released to the recipients.</p>	Still pending as part of outstanding documents	<p>i) There were some recipients who did not sign the stipend form and in others there were missing photos</p> <p>ii) Some payment forms used to support the payments are incomplete as they are not signed by all required government departments or ministries representatives.</p>
Financial and cash management	Ensure the payments to police officers are recorded in the accounting records as expenditures only after the actual payment has been effected.	Payment to police officers as stipends are supported by approved forms.	Implemented in the current year and matter closed
Financial and cash management	Ensure that the individual involved in the preparation of audit schedule is different from the one carrying out the payment verification. This segregation of duties will reduce any potential cases of fraud either singularly or through collusion.	No similar instances noted in the current year	Matter closed
Financial and cash management	<p>i) Ensure adequate record is kept, cash is counted and signed at the Central bank upon pick up, the stipend monitoring committee at the academy counts and signs the receipt of cash;</p> <p>ii) At close of business day, the stipend monitoring committee prepares and approves a daily report indicating the number of officers paid and money disbursed and the surplus. The surplus is banked and a deposit notification from the bank attached to the report. All documents to be filed for future reviews.</p>	Implemented	Matter closed

ANNEX VI INADEQUATELY SUPPORTED STIPENDS PAYMENTS

Stipend payments that were not signed by the recipients

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
1.	3	3	-	300	3	900
2.	5	-	-	900	3	2700
3.	7	9	-	150	3	450
4.	9	14	-	300	3	900
5.	13	18	-	150	3	450
6.	15	21	-	150	3	450
7.	16	22	-	150	3	450
8.	-	28	-	150	3	450
9.	-	31	-	300	3	900
10.	-	34	-	300	3	900
11.	-	35	-	300	3	900
12.	-	36	-	150	3	450
13.	31	41	-	150	3	450
14.	37	53	-	150	3	450
15.	38	55	-	150	3	450
16.	39	56	-	150	3	450
17.	41	60	-	150	3	450
18.	43	63	-	150	3	450
19.	46	69	-	150	3	450
20.	47	71	-	300	3	900
21.	51	76	-	150	3	450
22.	52	78	-	150	3	450
23.	53	80	-	150	3	450
24.	54	81	-	150	3	450
25.	66	96	-	150	3	450
26.	67	98	-	150	3	450
27.	75	108	-	150	3	450
28.	86	120	-	150	3	450
29.	95	130	-	150	3	450
30.	102	139	-	150	3	450
31.	106	144	-	150	3	450
32.	107	145	-	150	3	450
33.	109	148	15586	100	3	300
34.	110	150	15563	100	3	300
35.	112	152	-	150	3	450
36.	116	161	15058	100	3	300
37.	129	174	-	150	3	450
38.	130	175	-	100	3	300
39.	137	184	15581	100	3	300
40.	139	189	-	150	3	450

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
41.	149	202	-	150	3	450
42.	157	214	1457	100	3	300
43.	158	215	15425	100	3	300
44.	180	245	15534	100	3	300
45.	182	248	15532	100	3	300
46.	187	255	-	100	3	300
47.	193	264	15530	100	3	300
48.	194	265	8674	100	3	300
49.	222	306	15527	100	3	300
50.	231	319	15535	100	3	300
51.	232	320	15566	100	3	300
52.	239	331	15559	100	3	300
53.	291	406	14914	100	3	300
54.	294	411	2227	100	3	300
55.	298	416	15990	100	3	300
56.	300	427	16113	100	3	300
57.	309	439	15013	100	3	300
58.	312	445	15447	100	3	300
59.	316	450	16012	100	3	300
60.	320	454	15510	100	3	300
61.	326	466	14813	100	3	300
62.	338	486	17860	100	3	300
63.	348	506	15736	100	3	300
64.	353	516	16199	100	3	300
65.	355	526	16124	100	3	300
66.	362	543	15796	100	3	300
67.	364	545	17862	100	3	300
68.	377	571	15309	100	3	300
69.	386	583	14919	100	3	300
70.	388	588	15015	100	3	300
71.	389	589	17866	100	3	300
72.	394	597	14920	100	3	300
73.	399	603	17217	100	3	300
74.	405	613	14547	100	3	300
75.	406	615	14982	100	3	300
76.	421	646	14549	100	3	300
77.	431	662	14985	100	3	300
78.	442	682	-	100	3	300
79.	448	694	16101	100	3	300
80.	452	700	16109	100	3	300
81.	455	704	16030	100	3	300
82.	458	709	15340	100	3	300
83.	459	710	16170	100	3	300

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
84.	471	735	-	100	3	300
85.	479	745	16206	100	3	300
86.	485	762	16073	100	3	300
87.	490	771	13261	100	3	300
88.	492	773	14804	100	3	300
89.	493	774	14803	100	3	300
90.	503	806	15411	100	3	300
91.	525	844	15366	100	3	300
92.	528	851	2516	100	3	300
93.	537	874	14928	100	3	300
94.	540	881	14889	100	3	300
95.	547	896		100	3	300
96.	548	897	3541	100	3	300
97.	551	901	15465	100	3	300
98.	555	907	15047	100	3	300
99.	557	911	15481	100	3	300
100.	558	913	14973	100	3	300
101.	565	922	15368	100	3	300
102.	566	923	15226	100	3	300
103.	574	932	17875	100	3	300
104.	575	933	2125	100	3	300
105.	577	935	16236	100	3	300
106.	578	937	15807	100	3	300
107.	611	993	14455	100	3	300
108.	614	1001	14929	100	3	300
109.	616	1008	14816	100	3	300
110.	632	1043	16251	100	3	300
111.	642	1059	14560	100	3	300
112.	643	1060	14704	100	3	300
113.	644	1061	14461	100	3	300
114.	646	1064	16194	100	3	300
115.	667	1096	15993	100	3	300
116.	668	1099	16110	100	3	300
117.	670	1106	17227	100	3	300
118.	678	1116	16032	100	3	300
119.	681	1120	14896	100	3	300
120.	684	1125	14745	100	3	300
121.	698	1150	16151	100	3	300
122.	703	1163	15479	100	3	300
123.	712	1181	15280	100	3	300
124.	729	1216	17872	100	3	300
125.	746	1245	17229	100	3	300
126.	748	1248	15432	100	3	300

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
127.	752	1253	15345	100	3	300
128.	754	1256	3623	100	3	300
129.	757	1261	15216	100	3	300
130.	764	1272	15507	100	3	300
131.	772	1285	15218	100	3	300
132.	773	1286	17193	100	3	300
133.	777	1298	15408	100	3	300
134.	778	1299	16015	100	3	300
135.	793	1325	17876	100	3	300
136.	795	1328	17861	100	3	300
137.	796	1330	15230	100	3	300
138.	807	1346	16106	100	3	300
139.	817	1365	15484	100	3	300
140.	823	1379	15031	100	3	300
141.	825	1382	15066	100	3	300
142.	827	1388	15336	100	3	300
143.	829	1390	15061	100	3	300
144.	842	1421	15981	100	3	300
145.	845	1427	15455	100	3	300
146.	849	1435	15539	100	3	300
147.	856	1444	15467	100	3	300
148.	865	1460	15848	100	3	300
149.	866	1463	15442	100	3	300
150.	874	1476	15949	100	3	300
151.	877	1481	15166	100	3	300
152.	881	1487	15685	100	3	300
153.	885	1493	15242	100	3	300
154.	890	1503	15503	100	3	300
155.	897	1515	15422	100	3	300
156.	903	1526	15364	100	3	300
157.	904	1527	15941	100	3	300
158.	906	1532	15329	100	3	300
159.	907	1533	15301	100	3	300
160.	915	1548	15129	100	3	300
161.	916	1549	16289	100	3	300
162.	921	1556	2430	100	3	300
163.	938	1597	14787	100	3	300
164.	950	1621	15304	100	3	300
165.	955	1632	17864	100	3	300
166.	960	1652	15410	100	3	300
167.	962	1656	14528	100	3	300
168.	968	1667	17201	100	3	300
169.	969	1668	16034	100	3	300

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
170.	970	1669	14529	100	3	300
171.	982	1695	17879	100	3	300
172.	984	1702	15963	100	3	300
173.	985	1703	2242	100	3	300
174.	1014	1763	14835	100	3	300
175.	1015	1764	16165	100	3	300
176.	1039	1801	14870	100	3	300
177.	1041	1805	3303	100	3	300
178.	1043	1807	17878	100	3	300
179.	1055	1822	16084	100	3	300
180.	1066	1843	15912	100	3	300
181.	1068	1846	16009	100	3	300
182.	1069	1847	15418	100	3	300
183.	1076	1860	15390	100	3	300
184.	1077	1862	16122	100	3	300
185.	1081	1868	15800	100	3	300
186.	1083	1870	-	100	3	300
187.	1092	1890	4083	100	3	300
188.	1097	1902	2201	100	3	300
189.	1109	1925	6847	100	3	300
190.	1116	1938	15578	100	3	300
191.	1119	1941	15579	100	3	300
192.	1121	1943	15587	100	3	300
193.	1125	1950	-	150	3	450
194.	1157	1999	15518	100	3	300
195.	1166	2014	15589	100	3	300
196.	1180	2035		150	3	450
197.	1184	2042	607	100	3	300
198.	1207	2073	1859	100	3	300
199.	1218	2087	4790	100	3	300
200.	1223	2097	3474	100	3	300
201.	1224	2098	15574	100	3	300
202.	1228	2104	15565	100	3	300
203.	1240	2119	5858	100	3	300
204.	1262	2149		100	3	300
205.	1270	2158		100	3	300
206.	1282	2173	15360	100	3	300
207.	1302	2206		100	3	300
208.	1307	2220	14978	100	3	300
209.	1310	2225	15365	100	3	300
210.	1311	2226	15485	100	3	300
211.	1318	2237	3326	100	3	300
212.	1324	2246	15551	100	3	300

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
213.	1329	2252	159	100	3	300
214.	1331	2257	15564	100	3	300
215.	1335	2261	9886	100	3	300
216.	1343	2271		150	3	450
217.	1366	2301		100	3	300
218.	1367	2302		100	3	300
219.	1374	2313		100	3	300
220.	1384	2330		100	3	300
221.	1385	2331		150	3	450
222.	1387	2336		150	3	450
223.	1388	2337		150	3	450
224.	1394	2347		150	3	450
225.	1414	2379	6603	100	3	300
226.	1417	2383		100	3	300
227.	1461	2450	2111	100	3	300
228.	1515	2522	16677	100	3	300
229.	1555	2595	16948	100	3	300
230.	1631	2699	19606	100	3	300
231.	1673	2773	16749	100	3	300
232.	1680	2782	19146	100	3	300
233.	1706	2829	16692	100	3	300
234.	1712	2837	17834	100	3	300
235.	1719	2845	19823	100	3	300
236.	1723	2850	17034	100	3	300
237.	1771	2902	17014	100	3	300
238.	1772	2903	17027	100	3	300
239.	1773	2904	16950	100	3	300
240.	1774	2905	16815	100	3	300
241.	1775	2906	16687	100	3	300
242.	1777	2909	18526	100	3	300
243.	1778	2910	18525	100	3	300
244.	1779	2911	18524	100	3	300
245.	1780	2912	8523	100	3	300
246.	1781	2913	17952	100	3	300
247.	1782	2914	18521	100	3	300
248.	1783	2916	18429	100	3	300
249.	1784	2917	18316	100	3	300
250.	1785	2918	18314	100	3	300
251.	1786	2919	18135	100	3	300
252.	1787	2920	17979	100	3	300
253.	1788	2921	17898	100	3	300
254.	1789	2922	17951	100	3	300
255.	1791	2924	17923	100	3	300

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
256.	1792	2925	17837	100	3	300
257.	1793	2926	17692	100	3	300
258.	1794	2927	17585	150	3	450
259.	1795	2928	17413	150	3	450
260.	1796	2929	17404	150	3	450
261.	1797	2930		150	3	450
262.	1798	2931	17120	100	3	300
263.	1799	2932	17090	100	3	300
264.	1800	2933	17089	100	3	300
265.	1801	2934	17088	100	3	300
266.	1802	2935	17066	100	3	300
267.	1803	2936	17051	100	3	300
268.	1804	2937	17050	100	3	300
269.	1805	2938	17049	100	3	300
270.	1806	2939	17045	100	3	300
271.	1807	2940	17046	100	3	300
272.	1808	2941	17044	100	3	300
273.	1809	2942	17042	100	3	300
274.	1810	2943	17943	100	3	300
275.	1811	2944	17047	100	3	300
276.	1812	2945	17041	100	3	300
277.	1813	2947	17039	100	3	300
278.	1814	2948	17038	100	3	300
279.	1815	2949	17037	100	3	300
280.	1816	2950	17036	100	3	300
281.	1817	2954	17032	100	3	300
282.	1818	2955	17031	100	3	300
283.	1819	2957	17029	100	3	300
284.	1820	2959	17023	100	3	300
285.	1822	2961	17942	100	3	300
286.	1823	2962	18542	100	3	300
287.	1824	2963	17813	100	3	300
288.	1825	2964	18996	100	3	300
289.	1826	2965	17816	100	3	300
290.	1827	2966	17811	100	3	300
291.	1828	2967	16685	100	3	300
292.	1829	2968	16684	100	3	300
293.	1831	2970	16682	100	3	300
294.	1832	2971	16681	100	3	300
295.	1833	2972	16680	100	3	300
296.	1834	2973	17814	100	3	300
297.	1835	2974	18956	100	3	300
298.	1836	2975	18911	100	3	300

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
299.	1837	2976	18673	100	3	300
300.	1838	2977	17833	100	3	300
301.	1839	2978	18672	100	3	300
302.	1840	2979	18645	100	3	300
303.	1841	2980	18528	100	3	300
304.	1842	2981	18527	100	3	300
305.	1843	2982	17812	100	3	300
306.	1844	2983	16999	100	3	300
307.	1845	2984	17894	100	3	300
308.	1846	2985	17825	100	3	300
309.	1847	2986	17817	100	3	300
310.	1848	2987	18998	100	3	300
311.	1849	2988	17821	100	3	300
312.	1850	2990	17822	100	3	300
313.	1851	2991	17893	100	3	300
314.	1852	2992	17892	100	3	300
315.	1853	2993	17818	100	3	300
316.	1854	2994	17827	100	3	300
317.	1855	2995	17820	100	3	300
318.	1856	2996	17828	100	3	300
319.	1866	3107	15062	100	3	300
320.	1867	3122	-	150	3	450
321.	1879	3205	15371	100	3	300
322.	1881	3214	15041	100	3	300
323.	1891	3257	15291	100	3	300
324.	1929	3802	-	100	3	300
325.	1930	3803	-	100	3	300
326.	1931	3804	-	100	3	300
327.	1932	3805	-	100	3	300
328.	1933	3806	-	100	3	300
329.	1935	3809	-	100	3	300
330.	1958	3873	14753	100	3	300
331.	1959	3874	14505	100	3	300
332.	1960	3876	15043	100	3	300
333.	1961	3877	14304	100	3	300
334.	1973	3908	-	300	3	900
335.	1974	3909	-	300	3	900
336.	1978	3914	-	150	3	450
337.	2062	4018	19475	100	3	300
338.	2081	4049	19581	100	3	300
339.	2108	4087	19846	100	3	300
340.	2124	4112	19252	100	3	300
341.	2125	4113	19597	100	3	300

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
342.	2126	4114	19618	100	3	300
343.	2127	4115	19988	100	3	300
344.	2128	4116	19790	100	3	300
345.	2129	4117	19560	100	3	300
346.	2130	4118	19056	100	3	300
347.	2131	4119	19507	100	3	300
348.	2132	4121	19314	100	3	300
349.	2133	4122	19346	100	3	300
350.	2134	4126	19980	100	3	300
351.	2135	4127	19398	100	3	300
352.	2136	4128	19841	100	3	300
353.	2137	4130	19611	100	3	300
354.	2149	4143	9091	100	3	300
355.	2157	4151	5202	100	3	300
356.	2230	4228	18541	100	3	300
357.	2243	4242	17383	100	3	300
358.	2250	4253	18219	100	3	300
359.	2604	5200	18997	100	3	300
360.	2606	5202	-	150	3	450
361.	2608	5204	-	150	3	450
362.	2627	5236	15038	100	3	300
363.	2628	5237	14474	100	3	300
364.	2630	5239	15056	100	3	300
365.	2631	5240	14494	100	3	300
366.	2637	-	1385	100	3	300
367.	2639	-	15346	100	3	300
368.	2646	-	15434	100	3	300
369.	2650	-	15320	100	3	300
370.	2652	-	14858	100	3	300
371.	2766	-	20175	100	3	300
372.	2810	-	20231	100	3	300
373.	2820	-	20245	100	3	300
374.	2843	-	20270	100	3	300
375.	2847	-	20274	100	3	300
376.	2851	-	20279	100	3	300
377.	2858	-	20290	100	3	300
378.	2876	-	20315	100	3	300
379.	2880	-	20320	100	3	300
380.	2881	-	20321	100	3	300
381.	2890	-	20332	100	3	300
382.	2914	-	20361	100	3	300
383.	2920	-	20367	100	3	300

No.	NR	ID No.	Matriculation No.	Amount	Months	Amount USD
384.	2921	-	20368	100	3	300
385.	2929	-	20376	100	3	300
386.	2961	-	20414	100	3	300
387.	2994	-	20460	100	3	300
388.	3004	-	20471	100	3	300
389.	3008	-	20476	100	3	300
390.	3009	-	20477	100	3	300
391.	3017	-	20486	100	3	300
392.	3018	-	20487	100	3	300
393.	3030	-	20501	100	3	300
394.	3032	-	20503	100	3	300
395.	3041	-	20513	100	3	300
396.	3141	-	20664	100	3	300
397.	3146	-	20671	100	3	300
398.	3151	-	20676	100	3	300
399.	3192	-	20727	100	3	300
400.	3311	-	20885	100	3	300
401.	3315	-	20889	100	3	300
402.	3412	-	21013	100	3	300
403.	3420	-	21021	100	3	300
404.	3460	-	-	150	3	450
405.	3465	-	-	150	3	450
406.	3466	-	3834	150	3	450
407.	3477	-	3845	150	3	450
408.	3483	-	-	150	3	450
409.	3557	-	-	100	3	300
410.	3603	-	18950	100	3	300
411.	3604	-	8069	100	3	300
412.	3644	-	17071	100	3	300
413.	3655	-	18953	100	3	300
414.	3738	-	17905	100	3	300
415.	3739	-	17908	100	3	300
416.	3740	-	17912	100	3	300
417.	3741	-	17909	100	3	300
418.	3742	-	17919	100	3	300
	Total					141,000