

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOMALIA

ACCESS TO JUSTICE IN SOMALIA
(Directly Implemented Project No. 58614, Output Nos. 73553, 53320, 60258, 87338 and 72868)

Report No. 1516

Issue Date: 8 December 2015

Report on the Audit of UNDP Somalia
Access to Justice in Somalia (Project No. 58614, Output Nos. 73553, 53320, 60258, 87338 and 72868)
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 Access to Justice in Somalia (Project No. 58614, Output Nos. 73553, 53320, 60258, 87338 and 72868) (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office). This was the first audit of the Project.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January 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 but relied on the UNDP Country 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
6,908	Unqualified	1	Unqualified

Key recommendation: Total = 1, high priority = 0


The recommendation aims to ensure the achievement of the organization's strategic objectives.

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.

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "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 for UNDP." The recommendation includes actions to address inadequate project monitoring.

Management comments and action plan

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



Helge S. Osttveit
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA

DIRECT IMPLEMENTATION PROJECTS

FINAL REPORT

30 NOVEMBER 2015

FINANCIAL AND INTERNAL CONTROLS AUDIT

OF

PROJECT NO. 00058614

ACCESS TO JUSTICE IN SOMALIA

OUTPUTS:

(00073553, 00053320, 00060258, 00087338, AND 00072868)

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Abbreviations

AWP – Annual Work Plan
BRADO – Brothers Relief Development Organization
CSP –Community Security Project
DGTTF - Democratic Governance Thematic Trust Fund
DRR – Dispute Recourse Resolutions
FRR - Financial Reporting Regulations
GAAP – Generally Accepted Accounting Principles
GLJE - General Ledger Journal Entries
GMS – General Management Services
GSSC – Global Shared Service Centre
HACT – Harmonised Approach to Cash Transfer
INGO – International
ISA – International Standards on Auditing
ISS – Implementation Support Services
IPSAS - International Public Sector Accounting Standards
LOA - Letter of Agreement
MOYS – Ministry of Youth and Sports
OAI – Office of Audit and Investigations
OCVP – Observatory of Conflicts and Violence Prevention
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 00058614 (Access to Justice in Somalia) Outputs; 00073553, 00053320, 00060258, 00087338, and 00072868.

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

1.2 Back ground information of the project

During the civil war, Somalia's justice system was virtually destroyed. No uniform legal rules governing social or economic behaviour existed or were applied across the country, while the role of traditional, customary and Islamic Sharia law grew. The formal and informal institutions in the justice sector need to be reorganized and rebuilt from the ground up. Institutions and lawyers have little or no access to legal texts. Thus the formal justice system lacks trained staff and there is a widely held perception that the judiciary lacks independence and corruption is rife.

Therefore the main objective of the Access to Justice Project is to strengthen access to basic structures for the administration of justice and respect of international human rights standards by all Somalis. The Access to Justice Project has utilized a multi- pronged approach in its implementation of activities which has emphasized both strengthening the judiciary and the prison system in Somalia.

In 2013 and 2014, the project continued to focus on ensuring that the Somali population have Access to Justice throughout the regions and in assisting with the establishment of a judicial system (both formal and non-formal) that is fair and transparent; complies with international human rights standards and is accountable to the people of Somalia. A priority of the project was to increase Access to Justice for vulnerable populations, such as women, IDPs, those living with HIV/AIDS minorities and children. The project supported the expansion of legal aid services inside and outside regional capitals through agreements with legal aid providers and Bar Associations. There is also strong potential to integrate better the three sources of Somalia law: customary law, Shari' and secular law with support from ROLS.

The A2J Project partners with Government Counterparts specifically the Ministry of Justice, The Judiciary, the Office of the Attorney General (AG), Civil Society partners including Bar Associations, Human Rights Organizations and Legal Aid Partners, Universities, UN partner agencies, Consultancy Firms and research centres.

The project is financially supported by the European Commission, the Multi-donor Piracy Trust Fund, Norway, Denmark, UNDP, DFID - United Kingdom, Sweden.

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 09 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\$ 6,907,763
Financial Findings	Nil
Audit Opinion	Unqualified

1.7.2. Audit Opinion on Statement of Assets

We have issued unqualified opinion for assets reported under Output 00053320 of US\$ 1,425.

1.7.3. 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 area of inadequacy identified is Programme and Project 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		√		
Finance Cash Management		√		
Procurement		√		
Asset Management		√		
Information Systems	√			
General Administration		√		
Follow up on previous audits	√			

Key Recommendation = 1, High Priority = Nil

Audit Areas	Title of finding	Priority	Reference to the detailed in the Long form management Letter
Programme and Project Management	Improvements to project monitoring and Evaluation Procedures	Medium	Long Form Management letter-Finding No.1
Finance and Cash Management	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
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

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. 00058614 (Access to Justice in Somalia) for the period ended 31 December 2014.

Management is responsible for the preparation of the statements output number No. 00058614 (Access to Justice 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 Combined Delivery Report (CDR) and Funds Utilization statement, present fairly in all material respects the expenditure US\$ 6,907,763 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
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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 UNDP project number 00058614 (Access to Justice in Somalia) as at 31 December 2014.

Management is responsible for the preparation of the statement for UNDP project number 00058614 (Access to Justice in Somalia) 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 Statement of Assets presents fairly, in all material respects, the balance of Inventory of the UNDP project number 00058614 (Access to Justice in Somalia) amounting to US \$ 1,425 as at 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
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Date 17/12/15

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2.1.2 Statements of Expenses and Funds Utilization

EXPENSE CATEGORY – OUTPUT 53320	NOTES	AMOUNT USD
ACTIVITY ()		254.14
ACTIVITY1 Rehabilitation & Construction		13,383.72
ACTIVITY2 Training & Capacity Building		79,827.63
ACTIVITY3 Management		47,332.66
ACTIVITY5 OP1 - CBlg Justice Inst'ns		109,269.97
ACTIVITY6 OP2 - in/formal Justice System		73,880.59
ACTIVITY7 OP3 - Training of Legal Prof		30,215.66
ACTIVITY8 OP4 - Legal Aid, A2Justice		777,469.73
ACTIVITY9 Public Sector Reforms		17,044.29
Sub Total		1,148,678.39
EXPENSE CATEGORY – OUTPUT 60258		
ACTIVITY ()		4,947.74
ACTIVITY1 Management		135,329.93
ACTIVITY2 Training and Capacity Building		13,342.81
ACTIVITY3 Rehabilitation and Construction		5,771.71
ACTIVITY4 OP1 - CBuilding Justice Inst'n		284,356.39
ACTIVITY6 OP3 - Training of Legal Prof		104,295.26
ACTIVITY7 OP4 - Legal Aid, A2Justice		822,808.28
ACTIVITY8 Public Sector Reforms		28,206.31
ACTIVITY9 Support to Prisons		67,276.66
Sub Total		1,466,335.09
EXPENSE CATEGORY – OUTPUT 72868		
ACTIVITY 1 Staff Salaries & Benefits		920,220.26
ACTIVITY 2 Travel - DSA, Flights		155,327.21
ACTIVITY 3 Furniture, Supplies, Equipment		182,939.42
ACTIVITY3 Furniture, Supplies, Equipment		38,270.65
Sub Total		1,296,757.54
EXPENSE CATEGORY – OUTPUT 73553		
ACTIVITY 1 OP1 - CBuilding Justice Inst'n		368,226.23
ACTIVITY 2 OP2 - In/formal Justice System		235,076.92
ACTIVITY 3 OP3 - Training of Legal Prof		100,093.57
ACTIVITY 4 OP4 - Legal Aid, A2Justice		2,224,090.20
Sub Total		2,927,486.92
EXPENSE CATEGORY – OUTPUT 87338		
ACTIVITY1 Staff Salaries & Benefits		50,691.01
ACTIVITY6 OP4 - Legal Aid, A2Justice		17,813.98
Sub Total		68,504.99
GRAND TOTAL		6,907,762.93

Fund Utilization		
Outstanding Nex advances		736,538.34
Undepreciated Fixed Assets		1,425.00
Inventory		0
Prepayments		70,973.70
Commitments		136,661.82
Total Fund Utilization		945,598.86

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Comparison between actual and budgeted expenditure

EXPENSE CATEGORY – OUTPUT 53320	USD AMOUNT		
ACTIVITY DESCRIPTION	BUDGET	EXP	VARIANCE
ACTIVITY ()	-	254.14	(254.14)
ACTIVITY1 Rehabilitation & Construction	60,702.63	13,383.72	47,318.91
ACTIVITY2 Training & Capacity Building	33,042.52	79,827.63	(46,785.11)
ACTIVITY3 Management	52,401.89	47,332.66	5,069.23
ACTIVITY5 OP1 - CBlg Justice Inst'ns	220,684.30	109,269.97	111,414.33
ACTIVITY6 OP2 - in/formal Justice System	90,214.00	73,880.59	16,333.41
ACTIVITY7 OP3 - Training of Legal Prof	151,733.98	30,215.66	121,518.32
ACTIVITY8 OP4 - Legal Aid, A2Justice	594,216.39	777,469.73	(183,253.34)
ACTIVITY9 Public Sector Reforms	-	17,044.29	(17,044.29)
Sub Total	1,202,995.71	1,148,678.39	54,317.32
EXPENSE CATEGORY – OUTPUT 60258			
ACTIVITY DESCRIPTION			
ACTIVITY ()	-	4,947.74	(4,947.74)
ACTIVITY1 Management	94,490.83	135,329.93	(40,839.10)
ACTIVITY2 Training and Capacity Building	-	13,342.81	(13,342.81)
ACTIVITY3 Rehabilitation and Construction	60,000.00	5,771.71	54,228.29
ACTIVITY4 OP1 - CBuilding Justice Inst'n	252,310.61	284,356.39	(32,045.78)
ACTIVITY6 OP3 - Training of Legal Prof	271,634.93	104,295.26	167,339.67
ACTIVITY7 OP4 - Legal Aid, A2Justice	616,876.70	822,808.28	(205,931.58)
ACTIVITY8 Public Sector Reforms	-	28,206.31	(28,206.31)
ACTIVITY9 Support to Prisons	200,000.05	67,276.66	132,723.39
Sub Total	1,495,313.12	1,466,335.09	28,978.03
EXPENSE CATEGORY – OUTPUT 72868			
ACTIVITY DESCRIPTION			
ACTIVITY 1 Staff Salaries & Benefits	706,806.05	920,220.26	(213,414.21)
ACTIVITY 2 Travel - DSA, Flights	292,571.11	155,327.21	137,243.90
ACTIVITY 3 Furniture, Supplies, Equip't	479,036.68	182,939.42	296,097.26
ACTIVITY3 Furniture, Supplies, Equip't	-	38,270.65	(38,270.65)
Sub Total	1,478,413.84	1,296,757.54	181,656.30
EXPENSE CATEGORY – OUTPUT 73553			
ACTIVITY DESCRIPTION			
ACTIVITY 1 Staff Salaries & Benefits	694,292.14	368,226.23	326,065.91
ACTIVITY 2 Travel - DSA, Flights	311,633.01	235,076.92	76,556.09

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ACTIVITY 3 Furniture, Supplies, Equip't	240,489.54	100,093.57	140,395.97
ACTIVITY3 Furniture, Supplies, Equip't	2,450,338.44	2,224,090.20	226,248.24
Sub Total	3,696,753.13	2,927,486.92	769,266.21
EXPENSE CATEGORY – OUTPUT 87338			
ACTIVITY DESCRIPTION			
ACTIVITY1 Staff Salaries & Benefits	-	50,691.01	(50,691.01)
ACTIVITY3	180,000.00	-	180,000.00
ACTIVITY4	154,207.00	-	154,207.00
ACTIVITY6 OP4 - Legal Aid, A2Justice	250,000.00	17,813.98	232,186.02
Sub Total	584,207.00	68,504.99	515,702.01
GRAND TOTAL	8,457,682.80	6,907,762.93	1,549,919.87

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 Access to Justice; Project No: 00058614

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Signature

Country Director a.i
Title

7 September 2015
Date

ANNEXES

Annex I: Combined Delivery Reports (All Outputs)



UN Development Programme
Report ID: ung/cdrp

Combined Delivery Report By Project

Page 2 of 17
Run Time: 27-02-2015 09:02:31

Project id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period : Jan-Dec (2014)
Output # : 00053320 Access to Justice; Somaliland	Impl. Partner : 02834 United Nations Development P
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 04000	11,290.00	75,310.18	0.00	86,600.18
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	52,211.00	0.00	0.00	52,211.00
71620 - Daily Subsistence Allow-Local	0.00	2,422.00	0.00	2,422.00
72130 - Svc Co-Transportation Services	0.00	10,641.75	0.00	10,641.75
72135 - Svc Co-Communications Service	0.00	1,544.58	0.00	1,544.58
72140 - Svc Co-Information Technology	0.00	0.00	0.00	0.00
72145 - Svc Co-Training and Educ Serv	5,350.00	38,543.40	0.00	43,893.40
72155 - Svc Co-Public Admin, Politics	0.00	138.82	0.00	138.82
72165 - Svc Co-Social Svcs, Social Sci	72,822.00	147,285.16	0.00	220,107.16
72205 - Office Machinery	7,310.00	0.00	0.00	7,310.00
72220 - Furniture	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	1,500.00	0.00	0.00	1,500.00
72315 - Food & Textile Products	4,320.00	0.00	0.00	4,320.00
72505 - Stationery & other Office Supp	1,050.00	0.00	0.00	1,050.00
74105 - Management and Reporting Svcs	12,136.00	0.00	0.00	12,136.00
74210 - Printing and Publications	2,000.00	0.00	0.00	2,000.00
74510 - Bank Charges	0.00	776.36	0.00	776.36
74710 - Land Transport	0.00	546.43	0.00	546.43
75105 - Facilities & Admin - Implement	0.00	25,258.34	0.00	25,258.34
77630 - Dep Exp Owned - ITC	0.00	237.50	0.00	237.50
Total for Fund 30000	158,699.00	227,392.34	0.00	386,091.34
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	1,800.00	0.00	0.00	1,800.00
71620 - Daily Subsistence Allow-Local	900.00	2,980.40	0.00	3,880.40
71635 - Travel - Other	0.00	219.00	0.00	219.00
72130 - Svc Co-Transportation Services	2,000.00	0.00	0.00	2,000.00
72155 - Svc Co-Public Admin, Politics	0.00	11,857.95	0.00	11,857.95
72165 - Svc Co-Social Svcs, Social Sci	0.00	465,065.38	0.00	465,065.38
72311 - Fuel, petroleum and other oils	300.00	0.00	0.00	300.00
72505 - Stationery & other Office Supp	1,000.00	0.00	0.00	1,000.00
72605 - Grants to Instit & other Benef	0.00	16,386.26	0.00	16,386.26
74510 - Bank Charges	0.00	1,723.76	0.00	1,723.76
74710 - Land Transport	0.00	648.64	0.00	648.64
75105 - Facilities & Admin - Implement	0.00	40,390.52	0.00	40,390.52
Total for Fund 30079	6,000.00	539,271.91	0.00	545,271.91
Total for Dept : 46823	175,989.00	841,974.43	0.00	1,017,963.43
Total for Output : 00053320	175,989.00	972,689.39	0.00	1,148,678.39

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period : Jan-Dec (2014)
Output # : 00060258 Access to Justice - Puntland	Impl. Partner : 99999 UNDP
	Location : Somalia
	</

Output # : 00053320 Access to Justice; Somaliland	Impl. Partner : 02834 United Nations Development P
	Location : Somalila

Dept: 46801 (Somalia - Central)

Fund : 04000 (Core Programme, UNU Centre)

33001 - Change(s) in accounting policy	0.00	4,046.40	0.00	4,046.40
61305 - Salaries - IP Staff	0.00	19,123.41	0.00	19,123.41
61310 - Post Adjustment - IP Staff	0.00	8,624.67	0.00	8,624.67
62305 - Dependency Allowances-IP Staff	0.00	1,695.98	0.00	1,695.98
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,926.42	0.00	5,926.42
62315 - Contrib. to medical, social in	0.00	743.64	0.00	743.64
62320 - Mobility, Hardship, Non-remova	0.00	5,671.55	0.00	5,671.55
62340 - Annual Leave Expense - IP	0.00	3,567.80	0.00	3,567.80
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,312.50	0.00	2,312.50
63365 - Special Oper Living Allow-IP	0.00	5,047.92	0.00	5,047.92
63530 - Contribution to EOS Benefits	0.00	1,040.57	0.00	1,040.57
63535 - Contribution to Security	0.00	1,803.63	0.00	1,803.63
63540 - Contribution to Training	0.00	332.96	0.00	332.96
63545 - Contribution to ICT	0.00	416.20	0.00	416.20
63550 - Contributions to MAIP	0.00	138.73	0.00	138.73
63555 - Contribution to UN JFA	0.00	638.22	0.00	638.22
63560 - Contributions to Appendix D	0.00	83.24	0.00	83.24
65115 - Contributions to ASHJ Reserve	0.00	2,219.84	0.00	2,219.84
65135 - Payroll Mgt Cost Recovery ATLA	0.00	223.69	0.00	223.69
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71630 - Shipment	0.00	120.85	0.00	120.85
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72445 - Common Ser/vces-Communications	0.00	898.37	0.00	898.37
72610 - Micro Capital Grants-Credit	0.00	10,080.00	0.00	10,080.00
73505 - Reimb to UNDP for Supp Svcs	0.00	6,498.29	0.00	6,498.29
74105 - Management and Reporting Svcs	0.00	889.48	0.00	889.48
74510 - Bank Charges	0.00	- 139.30	0.00	- 139.30
74525 - Sundry	0.00	2,912.62	0.00	2,912.62
76125 - Realized Loss	0.00	1.38	0.00	1.38
Total for Fund 04000	0.00	84,917.06	0.00	84,917.06

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	11,910.64	0.00	11,910.64
61310 - Post Adjustment - IP Staff	0.00	5,371.68	0.00	5,371.68
62305 - Dependency Allowances-IP Staff	0.00	1,079.02	0.00	1,079.02
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	3,687.46	0.00	3,687.46
62315 - Contrib. to medical, social in	0.00	567.13	0.00	567.13
62320 - Mobility, Hardship, Non-remova	0.00	3,608.39	0.00	3,608.39
62335 - Hazard Duty Station Allow-IP	0.00	12,483.79	0.00	12,483.79
62340 - Annual Leave Expense - IP	0.00	915.43	0.00	915.43
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,295.00	0.00	1,295.00
63365 - Special Oper Living Allow-IP	0.00	3,211.63	0.00	3,211.63
63530 - Contribution to EOS Benefits	0.00	648.14	0.00	648.14
63535 - Contribution to Security	0.00	1,076.53	0.00	1,076.53
63540 - Contribution to Training	0.00	207.42	0.00	207.42

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



UN Development Programme
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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period :	Jan-Dec (2014)		
Output # : 00060258 Access to Justice - Puntland	Impl Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63545 - Contribution to ICT	0.00	259.27	0.00	259.27
63550 - Contributions to MAIP	0.00	86.45	0.00	86.45
63555 - Contribution to UN JFA	0.00	397.50	0.00	397.50
63560 - Contributions to Appendix D	0.00	51.85	0.00	51.85
65115 - Contributions to ASHI Reserva	0.00	1,382.59	0.00	1,382.59
65135 - Payroll Mgt Cost Recovery ATLA	0.00	142.27	0.00	142.27
71605 - Travel Tickets-International	0.00	1,922.20	0.00	1,922.20
71615 - Daily Subsistence Allow-Intl	0.00	1,800.00	0.00	1,800.00
71620 - Daily Subsistence Allow-Local	0.00	51,557.26	0.00	51,557.26
72105 - Svc Co-Construction & Engineer	0.00	156,082.00	0.00	156,082.00
72120 - Svc Co-Trade and Business Serv	0.00	20,330.00	0.00	20,330.00
72440 - Connectivity Charges	0.00	2,000.00	0.00	2,000.00
72445 - Common Services-Communications	0.00	3,964.73	0.00	3,964.73
73216 - Construction Cost	0.00	4,263.47	0.00	4,263.47
73505 - Reimb to UNDP for Supp Srvs	0.00	49,727.34	0.00	49,727.34
74105 - Management and Reporting Srvs	0.00	3,925.48	0.00	3,925.48
74510 - Bank Charges	0.00	439.61	0.00	439.61
74525 - Sundry	0.00	8,647.53	0.00	8,647.53
75105 - Facilities & Admin - Implement	0.00	24,712.92	0.00	24,712.92
Total for Fund 30000	0.00	377,754.73	0.00	377,754.73
Fund : 30079 (EUROPEAN COMMISSION)				
62335 - Hazard Duty Station Allow-IP	0.00	1,367.67	0.00	1,367.67
71620 - Daily Subsistence Allow-Local	0.00	- 1,442.40	0.00	- 1,442.40
72445 - Common Services-Communications	0.00	1,621.69	0.00	1,621.69
73505 - Reimb to UNDP for Supp Srvs	0.00	5,789.20	0.00	5,789.20
74105 - Management and Reporting Srvs	0.00	1,605.63	0.00	1,605.63
74525 - Sundry	0.00	1,487.72	0.00	1,487.72
75105 - Facilities & Admin - Implement	0.00	834.35	0.00	834.35
Total for Fund 30079	0.00	11,263.86	0.00	11,263.86
Total for Dept: 46801	0.00	473,935.65	0.00	473,935.65
Dept: 46824 (North East Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
71620 - Daily Subsistence Allow-Local	0.00	796.00	0.00	796.00
72105 - Svc Co-Construction & Engineer	0.00	5,769.28	0.00	5,769.28
72130 - Svc Co-Transportation Services	0.00	437.80	0.00	437.80
72215 - Transporation Equipment	0.00	1,180.70	0.00	1,180.70
72405 - Acquisition of Communic Equip	0.00	39,313.09	0.00	39,313.09
72505 - Stationery & other Office Supp	0.00	- 174.88	0.00	- 174.88
74510 - Bank Charges	0.00	622.65	0.00	622.65
74710 - Land Transport	0.00	277.00	0.00	277.00
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	218.90	0.00	218.90
Total for Fund 04000	0.00	48,440.54	0.00	48,440.54
Fund : 30000 (PROGRAMME COST SHARING)				

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



UN Development Programme
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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period : Jan-Dec (2014)
Output # : 00060258 Access to Justice - Puntland	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
33001 - Change(s) in accounting policy	0.00	901.34	0.00	901.34
62335 - Hazard Duty Station Allow-IP	0.00	1,159.94	0.00	1,159.94
71615 - Daily Subsistence Allow-Inl	0.00	542.00	0.00	542.00
71620 - Daily Subsistence Allow-Local	0.00	9,384.00	0.00	9,384.00
71635 - Travel - Other	0.00	195.00	0.00	195.00
72105 - Svc Co-Construction & Engineer	0.00	226,870.10	0.00	226,870.10
72130 - Svc Co-Transportation Services	0.00	218.90	0.00	218.90
72165 - Svc Co-Social Svcs, Social Sci	83,175.00	269,366.41	0.00	372,541.41
72215 - Transportation Equipment	0.00	574.00	0.00	574.00
72220 - Furniture	0.00	2,610.00	0.00	2,610.00
72311 - Fuel, petroleum and other oils	0.00	1,552.86	0.00	1,552.86
72405 - Acquisition of Communic Equip	0.00	2,000.00	0.00	2,000.00
72425 - Mobile Telephone Charges	0.00	880.00	0.00	880.00
72505 - Stationery & other Office Supp	0.00	515.40	0.00	515.40
74510 - Bank Charges	0.00	8,481.83	0.00	8,481.83
74710 - Land Transport	0.00	544.00	0.00	544.00
75105 - Facilities & Admin - Implement	0.00	43,964.85	0.00	43,964.85
Total for Fund 30000	83,175.00	589,760.63	0.00	672,935.63
Fund : 30079 (EUROPEAN COMMISSION)				
71615 - Daily Subsistence Allow-Inl	0.00	2,506.00	0.00	2,506.00
71620 - Daily Subsistence Allow-Local	0.00	7,712.40	0.00	7,712.40
72130 - Svc Co-Transportation Services	0.00	437.80	0.00	437.80
72155 - Svc Co-Public Admin, Politics	0.00	17,806.00	0.00	17,806.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	219,460.49	0.00	219,460.49
72311 - Fuel, petroleum and other oils	0.00	243.25	0.00	243.25
74510 - Bank Charges	0.00	2,781.54	0.00	2,781.54
75105 - Facilities & Admin - Implement	0.00	20,075.79	0.00	20,075.79
Total for Fund 30079	0.00	271,023.27	0.00	271,023.27
Total for Dept : 46824	83,175.00	909,224.44	0.00	992,399.44
Total for Output : 00060258	83,175.00	1,383,160.09	0.00	1,466,335.09

Output # : 00072868 A2J Project Management	Impl. Partner : 02834 United Nations Development P
	Location : UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	34,610.08	0.00	34,610.08
61310 - Post Adjustment - IP Staff	0.00	15,609.22	0.00	15,609.22
62305 - Dependency Allowances-IP Staff	0.00	2,928.98	0.00	2,928.98
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	10,748.61	0.00	10,748.61
62315 - Contrib. to medical, social in	0.00	117.84	0.00	117.84
62320 - Mobility, Hardship, Non-remova	0.00	9,795.12	0.00	9,795.12

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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA		Period : Jan-Dec (2014)		
Output # : 00072868 A2J Project Management		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	2,367.47	0.00	2,367.47
62340 - Annual Leave Expense - IP	0.00	- 2,414.15	0.00	- 2,414.15
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,618.75	0.00	1,618.75
63365 - Special Oper Living Allow-IP	0.00	8,718.00	0.00	8,718.00
63530 - Contribution to EOS Benefits	0.00	1,883.21	0.00	1,883.21
63535 - Contribution to Security	0.00	3,180.85	0.00	3,180.85
63540 - Contribution to Training	0.00	602.62	0.00	602.62
63545 - Contribution to ICT	0.00	753.26	0.00	753.26
63550 - Contributions to MAIP	0.00	251.09	0.00	251.09
63555 - Contribution to UN JFA	0.00	1,155.01	0.00	1,155.01
63560 - Contributions to Appendix D	0.00	150.66	0.00	150.66
65115 - Contributions to ASHI Reserve	0.00	4,017.59	0.00	4,017.59
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71405 - Service Contracts-Individuals	0.00	162,199.87	0.00	162,199.87
71410 - MAIP Premium SC	0.00	675.16	0.00	675.16
71415 - Contribution to Security SC	0.00	8,114.68	0.00	8,114.68
71605 - Travel Tickets-International	0.00	35,538.50	0.00	35,538.50
71610 - Travel Tickets-Local	0.00	1,145.00	0.00	1,145.00
71615 - Daily Subsistence Allow-Intl	0.00	1,653.00	0.00	1,653.00
71620 - Daily Subsistence Allow-Local	0.00	14,542.54	0.00	14,542.54
71625 - Daily Subsist Allow-Mtg Partic	0.00	3,732.00	0.00	3,732.00
72415 - Courier Charges	0.00	25.79	0.00	25.79
72425 - Mobile Telephone Charges	0.00	308.16	0.00	308.16
72440 - Connectivity Charges	0.00	7,401.45	0.00	7,401.45
72445 - Common Serv/cas-Communications	0.00	25,457.21	0.00	25,457.21
73105 - Rent	0.00	6,511.00	0.00	6,511.00
73115 - Moving Expenses	0.00	88.64	0.00	88.64
73125 - Common Services-Premises	0.00	14,562.33	0.00	14,562.33
73410 - Maint, Oper of Transport Equip	0.00	-201.80	0.00	-201.80
73505 - Reimb to UNDP for Supp Svcs	0.00	27,090.57	0.00	27,090.57
74105 - Management and Reporting Svcs	0.00	-350.18	0.00	-350.18
74510 - Bank Charges	0.00	326.88	0.00	326.88
74525 - Sundry	0.00	3,805.57	0.00	3,805.57
75105 - Facilities & Admin - Implement	0.00	35,732.77	0.00	35,732.77
75705 - Learning costs	0.00	52,714.53	0.00	52,714.53
76125 - Realized Loss	0.00	0.02	0.00	0.02
76135 - Realized Gain	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	19,503.55	0.00	19,503.55
77310 - Post Adjustment - IP Staff-TA	0.00	8,796.10	0.00	8,796.10
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	13.55	0.00	13.55
77320 - Assg hardship & mob allow-TA	0.00	4,358.35	0.00	4,358.35
77345 - Dep Allowances-IP Staff-TA	0.00	610.20	0.00	610.20
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,104.87	0.00	2,104.87
77365 - Spec Oper Living Allow-IP-TA	0.00	4,357.50	0.00	4,357.50
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	6,251.40	0.00	6,251.40
77385 - Contribution to Security	0.00	1,839.50	0.00	1,839.50
77386 - Contribution to ICT_TA	0.00	424.50	0.00	424.50
77395 - MAIP Premium TA/IP	0.00	141.50	0.00	141.50
77396 - PAYROLL MGT COST RECOVERY	0.00	160.95	0.00	160.95
77397 - Appendix D TA/IP	0.00	84.90	0.00	84.90
Total for Fund 30000	0.00	546,201.05	0.00	546,201.05
Fund : 30079 (EUROPEAN COMMISSION)				

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period : Jan-Dec (2014)
Output # : 00072868 A2J Project Management	Impl. Partner : 02834 United Nations Development P
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 - Se/eries - IP Staff	0.00	56,315.08	0.00	56,315.08
61310 - Post Adjustment - IP Staff	0.00	24,920.67	0.00	24,920.67
62305 - Dependency Allowances-IP Staff	0.00	2,928.98	0.00	2,928.98
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	10,852.86	0.00	10,852.86
62315 - Contrib. to medical, social in	0.00	533.54	0.00	533.54
62320 - Mobility, Hardship, Non-remova	0.00	19,015.08	0.00	19,015.08
62340 - Annual Leave Expense - IP	0.00	-3,207.46	0.00	-3,207.46
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,081.26	0.00	2,081.26
63365 - Special Opar Living Allow-IP	0.00	8,718.00	0.00	8,718.00
63520 - Personal Security Measures	0.00	4,719.49	0.00	4,719.49
63530 - Contribution to EOS Benefits	0.00	3,046.33	0.00	3,046.33
63535 - Contribution to Security	0.00	4,576.58	0.00	4,576.58
63540 - Contribution to Training	0.00	974.82	0.00	974.82
63545 - Contribution to ICT	0.00	1,218.51	0.00	1,218.51
63550 - Contributions to MAIP	0.00	406.17	0.00	406.17
63555 - Contribution to UN JFA	0.00	1,868.38	0.00	1,868.38
63560 - Contributions to Appendix D	0.00	243.71	0.00	243.71
65115 - Contributions to ASHJ Reserve	0.00	6,488.92	0.00	6,488.92
65135 - Payroll Mgt Cost Recovery ATLA	0.00	579.42	0.00	579.42
71405 - Service Contracts-Individuals	0.00	162,199.87	0.00	162,199.87
71410 - MAIP Premium SC	0.00	675.16	0.00	675.16
71415 - Contribution to Security SC	0.00	8,114.68	0.00	8,114.68
71610 - Travel Tickets-Local	0.00	3,471.00	0.00	3,471.00
71615 - Daily Subsistence Allow-Intl	0.00	4,056.00	0.00	4,056.00
71620 - Daily Subsistence Allow-Local	0.00	48,478.60	0.00	48,478.60
71625 - Daily Substist Allow-Mtg Partic	0.00	740.00	0.00	740.00
71635 - Travel - Other	0.00	551.00	0.00	551.00
72415 - Courier Charges	0.00	6.60	0.00	6.60
72425 - Mobile Telephone Charges	0.00	-10.59	0.00	-10.59
72440 - Connectivity Charges	0.00	9,128.80	0.00	9,128.80
72445 - Common Services-Communications	0.00	4,851.76	0.00	4,851.76
72505 - Stationery & other Office Supp	0.00	45.58	0.00	45.58
73105 - Rent	0.00	6,511.00	0.00	6,511.00
73125 - Common Services-Premises	0.00	33,557.27	0.00	33,557.27
73216 - Construction Cost	0.00	258.17	0.00	258.17
73410 - Maint, Oper of Transport Equip	0.00	-201.80	0.00	-201.80
73505 - Reimb to UNDP for Supp Svcs	0.00	41,366.83	0.00	41,366.83
74105 - Management and Reporting Svcs	0.00	4,803.73	0.00	4,803.73
74510 - Bank Charges	0.00	2,520.94	0.00	2,520.94
74525 - Sundry	0.00	3,393.84	0.00	3,393.84
74696 - PP&E Expensed Items	0.00	196.68	0.00	196.68
75105 - Facilities & Admin - Implement	0.00	51,107.22	0.00	51,107.22
75705 - Learning costs	0.00	50,094.45	0.00	50,094.45
76125 - Realized Loss	0.00	0.05	0.00	0.05
76135 - Realized Gain	0.00	-0.04	0.00	-0.04
77305 - Salaries - IP Staff-TA	0.00	40,260.17	0.00	40,260.17
77306 - Appoint-Tk cost-IP Staff-TA	0.00	6,186.00	0.00	6,186.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	5,190.00	0.00	5,190.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77310 - Post Adjustment - IP Staff-TA	0.00	18,157.33	0.00	18,157.33
77315 - Contrib-Med,Socins-IP Staff-TA	0.00	-57.21	0.00	-57.21
77320 - Assg hardship & mob allow-TA	0.00	9,648.45	0.00	9,648.45
77345 - Dep Allowances-IP Staff-TA	0.00	610.20	0.00	610.20

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



UN Development Programme
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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA		Period :	Jan-Dec (2014)	
Output # : 00072868 A2J Project Management		Impl. Partner :	02834 United Nations Development P	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77357 - Repat. Gr/Comm Ann Lv-IP-TA	0.00	3,473.85	0.00	3,473.85
77365 - Spec Oper Living Allow-IP-TA	0.00	9,646.60	0.00	9,646.60
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	6,251.40	0.00	6,251.40
77385 - Contribution to Security	0.00	5,476.04	0.00	5,476.04
77386 - Contribution to ICT TA	0.00	876.27	0.00	876.27
77395 - MAIP Premium TA/IP	0.00	292.10	0.00	292.10
77396 - PAYROLL MGT COST RECOVERY	0.00	354.09	0.00	354.09
77397 - Appendix D TA/IP	0.00	175.26	0.00	175.26
Total for Fund 30079	0.00	689,947.69	0.00	689,947.69
Total for Dept : 46801	0.00	1,236,148.74	0.00	1,236,148.74
Dept: 46809(Somalia - Service Center)				
Fund : 04000(Core Programme, UNU Centre)				
76125 - Realized Loss	0.00	0.28	0.00	0.28
Total for Fund 04000	0.00	0.28	0.00	0.28
Total for Dept : 46809	0.00	0.28	0.00	0.28
Dept: 46823(North West Somalia)				
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	528.00	0.00	528.00
72135 - Svc Co-Communications Service	0.00	609.96	0.00	609.96
74510 - Bank Charges	0.00	7.12	0.00	7.12
74710 - Land Transport	0.00	0.00	0.00	0.00
75105 - Facilities & Adm'n - Implement	0.00	80.16	0.00	80.16
Total for Fund 30000	0.00	1,225.24	0.00	1,225.24
Fund : 30079 (EUROPEAN COMMISSION)				
71610 - Travel Tickets-Local	0.00	396.00	0.00	396.00
71615 - Daily Subsistence Allow-Intl	0.00	4,951.92	0.00	4,951.92
71620 - Daily Subsistence Allow-Local	0.00	3,908.00	0.00	3,908.00
72135 - Svc Co-Communications Service	0.00	423.67	0.00	423.67
74510 - Bank Charges	0.00	201.68	0.00	201.68
74710 - Land Transport	0.00	5,706.90	0.00	5,706.90
75105 - Facilities & Admin - Implement	0.00	1,247.05	0.00	1,247.05
Total for Fund 30079	0.00	16,835.22	0.00	16,835.22
Total for Dept : 46823	0.00	18,060.46	0.00	18,060.46
Dept: 46824(North East Somalia)				

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period : Jan-Dec (2014)		
Output # : 00072868 A2J Project Management	Impl. Partner : 02834 United Nations Development P		
	Location : UNDP Somalia		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	0.00	100.00	0.00	100.00
74510 - Bank Charges	0.00	1.50	0.00	1.50
75105 - Facilities & Admin - Implement	0.00	7.11	0.00	7.11

Total for Fund 30000	0.00	108.61	0.00	108.61
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Fund : 30079 (EUROPEAN COMMISSION)

71615 - Daily Subsistence Allow-Intl	0.00	6,503.52	0.00	6,503.52
71620 - Daily Subsistence Allow-Local	0.00	778.50	0.00	778.50
71635 - Travel - Other	0.00	100.00	0.00	100.00
72130 - Svc Co-Transportation Services	0.00	250.00	0.00	250.00
72311 - Fuel, petroleum and other oils	0.00	262.80	0.00	262.80
72425 - Mobile Telephone Charges	0.00	560.00	0.00	560.00
72505 - Stationery & other Office Supp	0.00	240.00	0.00	240.00
74510 - Bank Charges	0.00	116.37	0.00	116.37
75105 - Facilities & Admin - Implement	0.00	704.90	0.00	704.90

Total for Fund 30079	0.00	9,516.09	0.00	9,516.09
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Total for Dept : 46824	0.00	9,624.70	0.00	9,624.70
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Dept: 46825 (South Central Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	2,565.79	0.00	2,565.79
61310 - Post Adjustment - IP Staff	0.00	1,195.66	0.00	1,195.66
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	852.93	0.00	852.93
62315 - Contrib. to medical, social in	0.00	20.20	0.00	20.20
62320 - Mobility, Hardship, Non-remova	0.00	290.42	0.00	290.42
62340 - Annual Leave Expense - IP	0.00	553.40	0.00	553.40
63530 - Contribution to EOS Benefits	0.00	141.06	0.00	141.06
63535 - Contribution to Security	0.00	244.50	0.00	244.50
63540 - Contribution to Training	0.00	45.14	0.00	45.14
63545 - Contribution to ICT	0.00	56.42	0.00	56.42
63550 - Contributions to MAIP	0.00	18.81	0.00	18.81
63555 - Contribution to UN JFA	0.00	86.51	0.00	86.51
63560 - Contributions to Appendix D	0.00	11.28	0.00	11.28
65115 - Contributions to ASHI Reserva	0.00	300.91	0.00	300.91
65135 - Payroll Mgt Cost Recovery ATLA	0.00	32.19	0.00	32.19
71615 - Daily Subsistence Allow-Intl	0.00	624.00	0.00	624.00
71620 - Daily Subsistence Allow-Local	0.00	3,119.40	0.00	3,119.40
72440 - Connectivity Charges	0.00	150.00	0.00	150.00
74510 - Bank Charges	0.00	92.06	0.00	92.06
74710 - Land Transport	0.00	3,629.25	0.00	3,629.25
75105 - Facilities & Admin - Implement	0.00	982.10	0.00	982.10

Total for Fund 30000	0.00	15,012.03	0.00	15,012.03
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Fund : 30079 (EUROPEAN COMMISSION)

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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period : Jan-Dec (2014)
Output # : 00072868 A2J Project Management	Impl. Partner : 02834 United Nations Development P
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61305 - Salaries - IP Staff	0.00	2,565.79	0.00	2,565.79
61310 - Post Adjustment - IP Staff	0.00	1,195.66	0.00	1,195.66
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	852.93	0.00	852.93
62315 - Contrib. to medical, social in	0.00	20.20	0.00	20.20
62320 - Mobility, Hardship, Non-remova	0.00	290.42	0.00	290.42
62340 - Annual Leave Expense - IP	0.00	553.40	0.00	553.40
63530 - Contribution to EOS Benefits	0.00	141.06	0.00	141.06
63535 - Contribution to Security	0.00	244.50	0.00	244.50
63540 - Contribution to Training	0.00	45.14	0.00	45.14
63545 - Contribution to ICT	0.00	56.42	0.00	56.42
63550 - Contributions to MAIP	0.00	18.81	0.00	18.81
63555 - Contribution to UN JFA	0.00	86.51	0.00	86.51
63560 - Contributions to Appendix D	0.00	11.28	0.00	11.28
65115 - Contributions to ASHI Reserve	0.00	300.91	0.00	300.91
65135 - Payroll Mgt Cost Recovery ATLA	0.00	32.19	0.00	32.19
71620 - Daily Subsistence Allow-Local	0.00	8,736.00	0.00	8,736.00
72440 - Connectivity Charges	0.00	820.00	0.00	820.00
74510 - Bank Charges	0.00	174.91	0.00	174.91
74710 - Land Transport	0.00	438.43	0.00	438.43
75105 - Facilities & Admin - Implement	0.00	1,326.77	0.00	1,326.77
Total for Fund 30079	0.00	17,911.33	0.00	17,911.33
Total for Dept : 46825	0.00	32,923.36	0.00	32,923.36
Total for Output : 00072868	0.00	1,296,757.54	0.00	1,296,757.54

Output # : 00073553 Access2Justice - S. Central(2)	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 26960 (CPR TTF-Conflict-Country S)

72445 - Common Services-Communications	0.00	4,835.12	0.00	4,835.12
73505 - Reimb to UNDP for Supp Svcs	0.00	18,718.87	0.00	18,718.87
74105 - Management and Reporting Svcs	0.00	4,787.24	0.00	4,787.24
74525 - Sundry	0.00	14,650.40	0.00	14,650.40
Total for Fund 26960	0.00	42,991.63	0.00	42,991.63

Fund : 30000 (PROGRAMME COST SHARING)

62335 - Hazard Duty Station Allow-IP	0.00	5,365.49	0.00	5,365.49
63365 - Special Oper Living Allow-IP	0.00	4,069.23	0.00	4,069.23
71405 - Service Contracts-Individuals	0.00	3,780.78	0.00	3,780.78
71410 - MAIP Premium SC	0.00	16.27	0.00	16.27
71415 - Contribution to Security SC	0.00	157.05	0.00	157.05
71605 - Travel Tickets-International	0.00	520.84	0.00	520.84
71610 - Travel Tickets-Local	0.00	9,133.00	0.00	9,133.00

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



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Project Id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period :	Jan-Dec (2014)		
Output # : 00073553 Access2Justice - \$ Central(2)	Impl Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	16,669.28	0.00	16,669.28
72125 - Svc Co-Studies & Research Serv	0.00	877.77	0.00	877.77
72165 - Svc Co-Social Svcs, Social Sci	0.00	64,590.00	0.00	64,590.00
72330 - Medical Products	0.00	13,420.11	0.00	13,420.11
72445 - Common Services-Communications	0.00	4,436.00	0.00	4,436.00
73505 - Reimb to UNDP for Supp Svcs	0.00	53,327.19	0.00	53,327.19
74105 - Management and Reporting Svcs	0.00	4,392.07	0.00	4,392.07
74325 - Contrib.To CO Common Security	0.00	20,756.03	0.00	20,756.03
74510 - Bank Charges	0.00	12.25	0.00	12.25
74525 - Sundry	0.00	36,034.39	0.00	36,034.39
75105 - Facilities & Admin - Implement	0.00	16,629.04	0.00	16,629.04
Total for Fund 30000	0.00	254,186.79	0.00	254,186.79
Fund : 30079 (EUROPEAN COMMISSION)				
62335 - Hazard Duty Station Allow-IP	0.00	946.85	0.00	946.85
71605 - Travel Tickets-International	0.00	7,388.00	0.00	7,388.00
71620 - Daily Subsistence Allow-Local	0.00	3,775.95	0.00	3,775.95
71635 - Travel - Other	0.00	- 2,982.00	0.00	- 2,982.00
72120 - Svc Co-Trade and Business Serv	0.00	65,437.20	0.00	65,437.20
72330 - Medical Products	0.00	3,629.61	0.00	3,629.61
72425 - Mobile Telephone Charges	0.00	1,734.61	0.00	1,734.61
72440 - Connectivity Charges	0.00	172.68	0.00	172.68
72445 - Common Services-Communications	0.00	13,187.55	0.00	13,187.55
72615 - Micro Capital Grants-Other	0.00	287,387.58	0.00	287,387.58
72805 - Acquis of Computer Hardware	0.00	512.82	0.00	512.82
73106 - Leased premises alterations	0.00	5,099.98	0.00	5,099.98
73107 - Rent - Meeting Rooms	0.00	118.00	0.00	118.00
73125 - Common Services-Premises	0.00	159,356.98	0.00	159,356.98
73505 - Reimb to UNDP for Supp Svcs	0.00	62,767.61	0.00	62,767.61
74105 - Management and Reporting Svcs	0.00	13,056.98	0.00	13,056.98
74325 - Contrib.To CO Common Security	0.00	3,721.02	0.00	3,721.02
74510 - Bank Charges	0.00	14.25	0.00	14.25
74525 - Sundry	0.00	40,652.64	0.00	40,652.64
75105 - Facilities & Admin - Implement	0.00	53,288.21	0.00	53,288.21
76135 - Realized Gain	0.00	- 9.42	0.00	- 9.42
77360 - Med Exams(Incl Pre-empl)-TA	0.00	124.26	0.00	124.26
Total for Fund 30079	0.00	719,381.36	0.00	719,381.36
Total for Dept : 46801	0.00	1,016,559.78	0.00	1,016,559.78
Dept: 46803 (Somalia - Crisis Prev & Rcrry)				
Fund : 26960 (CPR TTF-Conflict-Country S)				
75115 - Facilities & Admin - OH & Ind	0.00	39,867.18	0.00	39,867.18
Total for Fund 26960	0.00	39,867.18	0.00	39,867.18
Total for Dept : 46803	0.00	39,867.18	0.00	39,867.18

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Output # : 00073553 Access2Justice - S Central(2)	Impl Partner : 99999 UNDP
	Location : UNDP Somalia

Dept: 46823 (North West Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	12,450.00	0.00	0.00	12,450.00
71615 - Daily Subsistence Allow-Intl	0.00	5,371.20	0.00	5,371.20
71620 - Daily Subsistence Allow-Local	450.00	1,190.00	0.00	1,640.00
72105 - Svc Co-Construction & Engineer	0.00	5,490.63	0.00	5,490.63
72130 - Svc Co-Transportation Services	3,000.00	7,601.25	0.00	10,601.25
72135 - Svc Co-Communications Service	225.00	0.00	0.00	225.00
72136 - ServiceCo-Systems Development	0.00	1,078.36	0.00	1,078.36
72145 - Svc Co-Training and Educ Serv	0.00	8,756.64	0.00	8,756.64
72165 - Svc Co-Social Svcs, Social Sci	109,605.00	0.00	0.00	109,605.00
72220 - Furniture	7,860.00	0.00	0.00	7,860.00
72311 - Fuel, petroleum and other oils	500.00	0.00	0.00	500.00
72315 - Food & Textile Products	8,690.00	0.00	0.00	8,690.00
72505 - Stationery & other Office Supp	1,255.00	0.00	0.00	1,255.00
72605 - Grants to Instit & other Benef	121,755.16	0.00	0.00	121,755.16
72620 - Joint Programming Expenditure	0.00	70.00	0.00	70.00
73110 - Custodial & Cleaning Services	200.00	0.00	0.00	200.00
74105 - Management and Reporting Svcs	1,650.00	0.00	0.00	1,650.00
74112 - Accounting related Fees	10.00	0.00	0.00	10.00
74210 - Printing and Publications	5,000.00	0.00	0.00	5,000.00
74220 - Translation Costs	0.00	405.40	0.00	405.40
74225 - Other Media Costs	400.00	0.00	0.00	400.00
74510 - Bank Charges	0.00	3,268.40	0.00	3,268.40
74710 - Land Transport	0.00	1,925.84	0.00	1,925.84
75105 - Facilities & Admin - Implement	0.00	21,574.54	0.00	21,574.54
Total for Fund 30000	273,050.16	56,732.25	0.00	329,782.42

Fund : 30079 (EUROPEAN COMMISSION)

72105 - Svc Co-Construction & Engineer	20,350.00	0.00	0.00	20,350.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	108,104.97	0.00	108,104.97
74510 - Bank Charges	0.00	959.40	0.00	959.40
75105 - Facilities & Admin - Implement	0.00	10,353.15	0.00	10,353.15
Total for Fund 30079	20,350.00	119,417.52	0.00	139,767.52

Total for Dept : 46823

293,400.16 176,149.78 0.00 469,549.94

Dept: 46824 (North East Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

71615 - Daily Subsistence Allow-Intl	0.00	1,092.00	0.00	1,092.00
72615 - Micro Capital Grants-Other	0.00	52,836.10	0.00	52,836.10
74510 - Bank Charges	0.00	1,402.65	0.00	1,402.65
75105 - Facilities & Admin - Implement	0.00	3,873.15	0.00	3,873.15
Total for Fund 30000	0.00	59,203.90	0.00	59,203.90

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Output # : 00073553 Access2Justice - S Central(2)	Impl Partner : 99999 UNDP
	Location : UNDP Somalia
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Total for Dept : 46824	0.00	59,203.90	0.00	59,203.90
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Dept: 46825 (South Central Somalia)

Fund : 26960 (CPR TTF-Conflict-Country S)

72605 - Grants to Instit & other Benef	80,769.18	259,574.00	0.00	340,343.18
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Total for Fund 26960	80,769.18	259,574.00	0.00	340,343.18
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Fund : 30000 (PROGRAMME COST SHARING)

71605 - Travel Tickets-International	0.00	391.00	0.00	391.00
71610 - Travel Tickets-Local	0.00	33,200.00	0.00	33,200.00
71615 - Daily Subsistence Allow-Intl	0.00	11,185.00	0.00	11,185.00
71620 - Daily Subsistence Allow-Local	0.00	17,957.80	0.00	17,957.80
71635 - Travel - Other	0.00	260.00	0.00	260.00
72105 - Svc Co-Construction & Engineer	49,622.00	0.00	0.00	49,622.00
72160 - Svc Co-Education & Health Serv	0.00	29,740.00	0.00	29,740.00
72165 - Svc Co-Social Svcs, Social Sci	15,950.00	75,103.75	0.00	91,053.75
72440 - Connectivity Charges	0.00	222.00	0.00	222.00
72605 - Grants to Instit & other Benef	0.00	82,357.00	0.00	82,357.00
72610 - Micro Capital Grants-Credit	0.00	72,000.00	0.00	72,000.00
72615 - Micro Capital Grants-Other	32,200.00	31,500.00	0.00	63,700.00
73115 - Moving Expenses	0.00	205.00	0.00	205.00
74510 - Bank Charges	0.00	4,274.36	0.00	4,274.36
74525 - Sundry	0.00	539.65	0.00	539.65
74710 - Land Transport	0.00	517.50	0.00	517.50
75105 - Facilities & Admin - Implement	0.00	32,005.76	0.00	32,005.76

Total for Fund 30000	97,772.00	391,458.82	0.00	489,230.82
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Fund : 30079 (EUROPEAN COMMISSION)

61105 - Salaries - NP Staff	0.00	18,536.99	0.00	18,536.99
61305 - Salaries - IP Staff	0.00	13,116.08	0.00	13,116.08
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	3,135.79	0.00	3,135.79
62335 - Hazard Duty Station Allow-IP	0.00	1,915.62	0.00	1,915.62
63535 - Contribution to Security	0.00	2,362.04	0.00	2,362.04
65115 - Contributions to ASHL Reserve	0.00	1,306.10	0.00	1,306.10
71610 - Travel Tickets-Local	0.00	7,749.00	0.00	7,749.00
71615 - Daily Subsistence Allow-Intl	0.00	1,920.00	0.00	1,920.00
71620 - Daily Subsistence Allow-Local	0.00	3,484.00	0.00	3,484.00
72105 - Svc Co-Construction & Engineer	72,000.00	0.00	0.00	72,000.00
72125 - Svc Co-Studies & Research Serv	0.00	4,391.89	0.00	4,391.89
72165 - Svc Co-Social Svcs, Social Sci	0.00	50,058.80	0.00	50,058.80
72399 - Other Materials and Goods	0.00	15,780.64	0.00	15,780.64
72605 - Grants to Instit & other Benef	119,383.41	-60,685.64	0.00	58,697.77
72610 - Micro Capital Grants-Credit	34,281.25	0.00	0.00	34,281.25
72615 - Micro Capital Grants-Other	58,140.00	56,400.00	0.00	114,540.00
72815 - Inform Technology Supplies	0.00	66,766.89	0.00	66,766.89
73107 - Rent - Meeting Rooms	0.00	1,383.00	0.00	1,383.00

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



UN Development Programme
Report ID: ung/cdrp

Combined Delivery Report By Project

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Project id : 00058614 ACCESS TO JUSTICE IN SOMALIA	Period : Jan-Dec (2014)
Output # : 00073553 Access2Justice - S.Central(2)	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73505 - Reimb to UNDP for Supp Svcs	0.00	60.00	0.00	60.00
74510 - Bank Charges	0.00	2,966.10	0.00	2,966.10
74525 - Sundry	0.00	300.00	0.00	300.00
75105 - Facilities & Admin - Implement	0.00	37,980.16	0.00	37,980.16
Total for Fund 30079	283,804.66	228,927.46	0.00	512,732.12
Total for Dept : 46825	462,345.84	879,960.28	0.00	1,342,306.12
Total for Output : 00073553	755,746.00	2,171,740.92	0.00	2,927,486.92

Output # : 00087338 MPTF Counter Piracy A2J	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

Dept: 46801 (Somalia - Central)

Fund : 30000 (PROGRAMME COST SHARING)

73505 - Reimb to UNDP for Supp Svcs	0.00	3,337.72	0.00	3,337.72
75105 - Facilities & Admin - Implement	0.00	233.64	0.00	233.64
Total for Fund 30000	0.00	3,571.36	0.00	3,571.36
Total for Dept : 46801	0.00	3,571.36	0.00	3,571.36

Dept: 46825 (South Central Somalia)

Fund : 30000 (PROGRAMME COST SHARING)

72120 - Svc Co-Trade and Business Serv	0.00	44,905.00	0.00	44,905.00
72399 - Other Materials and Goods	0.00	15,780.64	0.00	15,780.64
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	4,247.99	0.00	4,247.99
Total for Fund 30000	0.00	64,933.63	0.00	64,933.63
Total for Dept : 46825	0.00	64,933.63	0.00	64,933.63
Total for Output : 00087338	0.00	68,504.99	0.00	68,504.99

Project Total :	1,014,910.00	5,892,852.93	0.00	6,907,762.93
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Signed By :

Date :

Signed By :

Date :

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Audit Report of Project no. 00058614(Access to Justice in Somalia) for the year ended 31 December 2014



UN Development Programme
Report ID: ung/cdrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2014)
Selected Project Id : 00058614
Selected Fund Code : ALL
Selected Dept. IDs : B0468
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2014)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	2,860,930.49	0.00	2,860,930.49
46803 - Somalia - Crisis Prev & Rcrry	0.00	39,867.18	0.00	39,867.18
46809 - Somalia - Service Center	0.00	0.28	0.00	0.28
46823 - North West Somalia	469,389.16	1,036,184.67	0.00	1,505,573.83
46824 - North East Somalia	83,175.00	978,053.04	0.00	1,061,228.04
46825 - South Central Somalia	462,345.84	977,817.27	0.00	1,440,163.11

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UN Development Programme
Report ID: ungicdrp

Combined Delivery Report By Project

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Run Time: 27-02-2015 09:02:52

Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2014)
Selected Project Id : 00058614
Selected Fund Code : ALL
Selected Dept. IDs : B0468
Selected Outputs : ALL

Project/Award: 00058614 ACCESS TO JUSTICE IN SOMALIA

Period : As at Dec 31, 2014

Output #	00053320	Impl. Partner :02834 United Nations Development P	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			1,425.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Output #	00060258	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			19,800.00
Undepreciated Fixed Assets			- 0.01
Inventory			0.00
Prepayments			35,591.20
Commitments			101,036.08

Output #	00072868	Impl. Partner :02834 United Nations Development P	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			- 0.01
Inventory			0.00
Prepayments			0.00
Commitments			243.24

Output #	00073553	Impl. Partner :99999 UNDP	UNDP AMOUNT
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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 27-02-2015 09:02:52

Funds Utilization

Outstanding NEX advances	697,573.34
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	35,382.50
Commitments	35,382.50

Output #	Impl. Partner	UNDP AMOUNT
00087338	99999 UNDP	
Outstanding NEX advances		19,165.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		0.00

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ANNEX II: Cost Plan

Output no.	Name	Date of Official Commencement	Project end date	2014	2013
				US\$	US\$
00073553	Access to Justice-S.Central (2)	1 January 2010	On going	3,696,753	685,438
00060258	Access to Justice-Puntland	1 January 2008	On going	1,495,313	1,918,843
00053320	Access to justice: Somaliland	1 September 2006	On going	1,202,996	1,889,545
00087338	MPTF Counter Piracy A2J	1 March 2013	On going	584,207	375,000
00072868	Access to justice project management	13 November 2009	On going	1,478,414	734,029

Annex III: Detailed Statement of Assets

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	Cost USD	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code	NBV
SOM10	00000 0002287	ITC1	Notebook computers	00000 0002287	FL4J9W1	SOMHAR1100	1/18/2013	1900	1	SOM	46823	001981	28	00053320	30000	1,425.00
Count:	1	Total Value:	(USD)					1,900.00								1,425.00

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as 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 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: Improvements to project monitoring and evaluation procedures								
Outputs: 53320,60258 , 73553 and 72868									
Audit Area: Project Management									
<p>Criteria</p> <p>The POPP stipulates the projects shall have oversight committee known as the Project Steering Committee/Project Board in charge of; undertaking evaluation on the progress of the implementation, project appraisal and closure of the project. The project board shall conduct regular meetings to review the Project Quarterly Progress Report and provide direction and recommendations to ensure that the agreed deliverables are produced satisfactorily according to plans. Project reviews by this group are made at designated decision points during the running of a project, or as necessary when raised by the Project Manager.</p> <p>The project board shall involve the main stakeholders such as: the Project Director (also called Executive), Development Partners (also called Supplier) and Beneficiary Representatives.</p> <p>Condition</p> <ul style="list-style-type: none"> We noted that although there is a project board for the programme Governance and Rule of Law (GROL), the programme board meetings were not held on regular basis at the designated decision points during the period under review contrary to the requirements stipulated in POPP. Our review of the minutes of meetings of the project board, revealed that meetings were held as follows: <table border="1"> <thead> <tr> <th>Date meeting held</th><th>Location</th></tr> </thead> <tbody> <tr> <td>17 September 2014</td><td>Mogadishu</td></tr> <tr> <td>10 September 2014</td><td>Hargeisa</td></tr> <tr> <td>24 September 2014</td><td>Puntland</td></tr> </tbody> </table> <ul style="list-style-type: none"> However, the Board's mandate is to, based on the approved annual work plan (AWP), review and approve project quarterly plans when required and authorize any major deviation from these agreed quarterly plans, as well as to play a critical role in UNDP commissioned project evaluations. Since the boards only met once during the third quarter of the audit period under review, it was not evident how the board accomplished its mandate. <p>Cause</p> <p>There lacked evidence to demonstrate attempts by the project management to comply with the requirements for regular project board meetings at designated decision points during the running of a project, as necessary to execute the project board's mandate. Further there lacked documented evidence of the attendance and participation of relevant stakeholders during Project board meetings.</p> <p>Effect</p> <p>There were inadequate procedures for continuous monitoring and evaluation as well as regular briefing and consultation with stakeholders on project progress, which reduce opportunity for prompt identification of areas requiring remedial measures.</p>		Date meeting held	Location	17 September 2014	Mogadishu	10 September 2014	Hargeisa	24 September 2014	Puntland
Date meeting held	Location								
17 September 2014	Mogadishu								
10 September 2014	Hargeisa								
24 September 2014	Puntland								

Recommendation priority: Medium
Recommendation: We recommend that more robust mechanisms are put in place to enhance project monitoring and regular reporting and consultations with stakeholders by : <ul style="list-style-type: none">a) Conducting regular meetings of the Project board/steering committee at designated decision points during the running of a project to adequately execute the mandate of the board.b) These monitoring and consultation activities, including the participation of required stakeholders, should be adequately documented and such documentation provided for audit review.
Management Comments: The Country Office agrees with the finding. We note that the POPP guidelines specify that project boards meetings take place "minimally annually, but recommended quarterly," and in this sense the minimum requirement was met by the project. However, we fully agree that project board meetings should take place on a more regular basis, and in 2015 this is already being improved.
Management Action plan: The Country Office will review the TORs of the Project Board to agree on the preferred meeting schedule, and take action to ensure those schedules are better adhered to. The CO will also better document other consultation activities with stakeholders for future audit review.
Estimated Implementation date: April 2016

