

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP MALI

PROJECT ELECTIONS 2012-2014
(Directly Implemented Project No. 64570, Output No. 81302)

Report No. 1671

Issue Date: 9 September 2016

**Report on the Audit of UNDP Mali
Project Elections 2012-2014
(Project No. 64570, Output No. 81302)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 30 May to 17 June 2016, conducted an audit of Project Elections 2012-2014 (Project No. 64570, Output No. 81302) (the Project), which is directly implemented and managed by the UNDP Country Office in Mali (the Office). The last audit of the Project was conducted by OAI in 2015 and covered project expenditure from 1 January 2014 to 31 December 2014.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015 as well as Statement of Assets as of 31 December 2015. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, 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*.

Audit results

Based on the audit report(s) and corresponding management letter(s) submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*		Project Assets		
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	NFI** (in \$ '000)
4,851	Unqualified	412	Unqualified	19.7

*Expenditure recorded in the Combined Delivery Report was \$6,626,430. Excluded from the audit scope were expenses incurred at the "responsible party" level of \$314,446 (which were subject to a separate audit that resulted in a qualified opinion), expenses incurred by other United Nations Agencies of \$-541,654, as well as expenses processed and approved in locations outside of the country amounting to \$2,002,689.

**NFI: Net financial impact. The audit firm did not qualify their opinion on assets as a result of the net financial impact, as the Office had already taken corrective measures and addressed the issues noted.

Key recommendation: Total = 1, high priority = 0

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

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

considered moderate. Failure to take action could contribute to negative consequences for UNDP." The recommendation includes actions to address inadequate controls over fixed assets.

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

Implementation status of previous OAI audit recommendations: Report No. 1523, 18 September 2015.

Total recommendations: 5

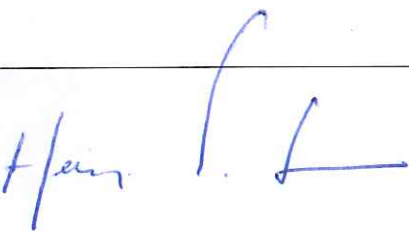
Implemented: 4

In progress: 1

The pending recommendation pertains to weaknesses in the management of partnership and execution agreements. Its implementation was assessed as in progress during the audit fieldwork.

Management comments and action plan

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



Helge S. Osttveiten
Director
Office of Audit and Investigations



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Program (UNDP)
Directly Implemented (DIM) Project 64570
“Project Elections 2012 - 2014 - Output no. 81302”
- Bamako, Mali -
For the year ended 31 December 2015



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP project number 64570 “Project Elections 2012 - 2014 - Output no. 81302” (the project) for the period 1 January to 31 December 2015. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

We have issued audit opinions as summarized in the table below and as detailed in the next section:

Combined Delivery Report (CDR) Statement	Unqualified
Project Statement of Fixed Assets	Unqualified
Statement of Cash Position	Not Applicable

As a result of our audit, we have raised 1 audit finding with a net financial impact totalling \$19,690.87 as summarised below, more details to the finding is provided in the management letter on page 8.

No.	Description	Priority	Net financial impact \$
1	Inadequate controls over fixed assets. Project assets were overstated by \$19,690.87	Medium	19,690.87

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 12 August 2016

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the Directly Implemented Modality (DIM) project statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2015 and the fund utilization as at 31 December 2015 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the Funds Utilization statements are the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets presents fairly the balance of assets of the UNDP project as at 31 December 2015. This Statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash presents fairly the cash and bank balance of the project as at 31 December 2015. Where a DIM project does not have a dedicated bank account for the project, it will not be necessary to express such an opinion.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2015. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of “responsible parties”, or other UN agencies, unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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Independent Auditors' Report

Combined Delivery Report (CDR) Statement

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP)

Audited Project: "Project Elections 2012 - 2014 - Output no. 81302"

Period covered by the audited Combined Delivery Report: From 1 January 2015 to 31 December 2015

Atlas Project Number to identify the CDR: 64570

Location: Bamako, Mali

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement of the UNDP project No. 64570 "Project Elections 2012 - 2014 - Output no. 81302" for the period 1 January to 31 December 2015. Expenditure recorded in the CDR amounted to \$6,626,430.07 of which audited expenditures were \$4,850,947.86 while \$1,775,482.21 were out of scope (comprised of \$2,002,689.40 expenditures processed and approved by other UNDP offices outside of the country; expenditures of -\$541,653.61 related to other United Nations agencies and \$314,446.42 expenditures incurred at the "responsible party" level).

Management's Responsibility for the CDR Statement

Management is responsible for the preparation of the CDR Statement for "Project Elections 2012 - 2014 - Output no. 81302" project and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 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 the Funds Utilization Statement presents fairly, in all material respects, the in scope expenses of \$4,850,947.86 incurred by the project number 64570 “Project Elections 2012 - 2014 - Output no. 81302” for the period 1 January to 31 December 2015 in accordance with UNDP accounting policies and were i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 12 August 2016



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Independent Auditors' Report

Statement of Fixed Assets

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP)

Audited Project: "Project Elections 2012 - 2014 - Output no. 81302"

Period covered by the Statement of Fixed Assets: 1 January 2015 to 31 December 2015

Atlas Project Number to identify the CDR: 64570

Location: Bamako, Mali

We have audited the accompanying Statement of Fixed Assets of the UNDP project number 64570 "Project Elections 2012 - 2014 - Output no. 81302" as at 31 December 2015.

Management's Responsibility for the Project Statement of Fixed Assets

Management is responsible for the preparation of the Statement for the "Project Elections 2012 - 2014 - Output no. 81302" project and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 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 presents fairly, in all material respects, the balance of inventory of the UNDP project 64570 “Project Elections 2012 - 2014 - Output no. 81302” amounting to \$412,212 at net book value, as at 31 December 2015 in accordance with UNDP accounting policies.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 12 August 2016

Management Letter

To: Office of Audit and Investigations, United Nations Development Programme (UNDP)

Audited Project: "Project Elections 2012 - 2014 - Output no. 81302"

Period covered: 1 January 2015 to 31 December 2015

Atlas Project Number to identify the CDR: 64570

Location: Bamako, Mali

We noted the following finding related to this project as a result of our audit.

Finding 1: Inadequate controls over fixed assets

- **Observation**

According to UNDP's Programme and Operations Policies and Procedures (POPP) Asset Management section and best practice, assets should only be handed over when all hand over approvals processes have been completed. Further the assets records should be updated when assets are handed over. From our review of asset records, we noted the following;

- One printer (item n° 833) with a net book value of \$2,432.33 was not available for verification, during the audit fieldwork.
- Tables (item n°1273) with a net book value of \$17,258.54 had been handed over to a National Partner and the hand over documents signed between UNDP and the National Partner on October 16, 2014. However, the process of updating the assets records in ATLAS with the disposal did not start until 9 July 2016.

The assets above are still in the Statement of Fixed Assets of the project despite the use and control being with the National Partner. Consequently, the project assets are overstated by \$19,690.87, further indicating that the controls over assets reviews and approvals may not be operating effectively.

- **Priority/Grading**

Medium

- **Recommendation**

KPMG recommends that assets should only be physically handed over after all internal transfer approvals have been finalised. Furthermore, we recommend that Project Management should instruct the Asset Focal point in the office to timely update the fixed assets records for any movements (acquisitions or, disposal/transfers of assets) to ensure proper fixed assets management.

- **Management Comment and Action Plan**

The following equipment: Printer (item n° 833) and tables (item n° 1273) were still in the statement of fixed assets as of 31 December 2015 because the transfer process had not yet been validated by our Global Shared Services Center (GSSC).

Printer (item n° 833): The reason why auditor couldn't verify it physically is simply because the asset is reported as lost after the event that happened in Kidal in May 2014. The UNDP project staff in Kidal had this printer as working material and after the decision to evacuate all UNDP staff from Kidal, priority was given to secure human beings and not to equipment, therefore this 50 kg printer was not moved from Kidal. Please keep in mind that since then there is no State authority in Kidal (No Police, No gendarmerie). The asset has been withdrawn from the project asset and a note to the file was done to explain the reason.

Actions Plan: At the time of submitting the Country Office comments, the update of the assets records for both items no. 833 and 1273 had been finalized in Atlas. Transfer document signed with the government had also been shared with the audit team during the audit mission.

- **KPMG response (if applicable)**

KPMG retains the finding on the basis that there was a significant time lapse between when the event involving the Printer (item n° 833) occurred and when ATLAS records were updated. Further, for item n° 1273, the tables were handed over to the National Partner in October 2014 and the assets records in ATLAS had not been updated until July 2016. Therefore, these were still reportable findings as at 31 December 2015, even though in 2016 corrective action was taken by management to update the assets records in ATLAS.

KPMG SA

Pierre-Henri Pingeon
Auditor in Charge

Henri Mwaniki

Geneva, 12 August 2016

Annex 1 : Combined Delivery Report (CDR) Statement



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : MLI10
Period : Jan-Dec (2015)
Selected Project Id : 00064570
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00081302

Project Id : 00064570 Projct Elections 2012-2014		Period :	Jan-Dec (2015)	
Output # : 00081302 Projct Elections 2012-2014		Impl. Partner :	99999 UNDP	
		Location :	Main	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

77640 - Dep Exp Owned - F&F	0.00	134.92	0.00	134.92
77660 - Dep Exp Owned -Vehicle	0.00	26,671.92	0.00	26,671.92
77670 - Dep Exp-Hvy Mac & Equip	0.00	747.64	0.00	747.64
Total for Fund 04000	0.00	27,554.48	0.00	27,554.48

Fund : 30000 (PROGRAMME COST SHARING)

72210 - Machinery and Equipment	0.00	54,917.21	0.00	54,917.21
72405 - Acquisition of Communic Equip	0.00	4,919.31	0.00	4,919.31
75105 - Facilities & Admin - Implement	0.00	4,973.56	0.00	4,973.56
76120 - Unrealized Loss	0.00	9,209.46	0.00	9,209.46
76130 - Unrealized Gain	0.00	-9,209.45	0.00	-9,209.45
77630 - Dep Exp Owned - ITC	0.00	4,844.51	0.00	4,844.51
77640 - Dep Exp Owned - F&F	0.00	1,715.53	0.00	1,715.53
77670 - Dep Exp-Hvy Mac & Equip	0.00	4,654.05	0.00	4,654.05
Total for Fund 30000	0.00	76,024.18	0.00	76,024.18

Fund : 30079 (EUROPEAN COMMISSION)

75105 - Facilities & Admin - Implement	0.00	1,001.44	0.00	1,001.44
77630 - Dep Exp Owned - ITC	0.00	11,573.93	0.00	11,573.93
77660 - Dep Exp Owned -Vehicle	0.00	2,372.87	0.00	2,372.87
77670 - Dep Exp-Hvy Mac & Equip	0.00	359.51	0.00	359.51
Total for Fund 30079	0.00	15,307.75	0.00	15,307.75

Total for Activity

0.00 118,886.41 0.00 118,886.41

Activity : ACTIVITY2 (Travaux complémentaires RAVEC)

Fund : 30000 (PROGRAMME COST SHARING)

64309 - Appointment-Shipments	0.00	500.00	0.00	500.00
71205 - Intl Consultants-Sht Term-Tech	0.00	-95,531.89	0.00	-95,531.89
71305 - Local Consult.-Sht Term-Tech	245,901.23	0.00	0.00	245,901.23
71405 - Service Contracts-Individuals	23,818.92	4,305.80	0.00	28,124.72
71530 - UNV-Rest and Recuperation	0.00	-20.06	0.00	-20.06
71605 - Travel Tickets-International	0.00	995.48	0.00	995.48
71620 - Daily Subsistence Allow-Local	0.00	17,973.46	0.00	17,973.46
71625 - Daily Subsist Allow-Mtg Partic	0.00	-44.89	0.00	-44.89



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Combined Delivery Report by Activity

Project Id : 00064570 Projet Elections 2012-2014		Period :	Jan-Dec (2015)	
Output # : 00081302 Projet Elections 2012-2014		Impl. Partner :	99999 UNDP	
		Location :	Main	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	- 446.97	0.00	- 446.97
72110 - Svc Co-Agricultural Management	0.00	636.17	0.00	636.17
72120 - Svc Co-Trade and Business Serv	0.00	2,527.41	0.00	2,527.41
72125 - Svc Co-Studies & Research Serv	0.00	32,039.00	0.00	32,039.00
72130 - Svc Co-Transportation Services	0.00	1,086.15	0.00	1,086.15
72205 - Office Machinery	0.00	1,035.81	0.00	1,035.81
72210 - Machinery and Equipment	0.00	1,030,853.25	0.00	1,030,853.25
72215 - Transportation Equipment	0.00	320,939.01	0.00	320,939.01
72220 - Furniture	0.00	- 9,442.95	0.00	- 9,442.95
72311 - Fuel, petroleum and other oils	35,398.58	15,151.88	0.00	50,550.46
72399 - Other Materials and Goods	0.00	17,429.96	0.00	17,429.96
72401 - Prefab structure/other buildin	0.00	5,494.51	0.00	5,494.51
72402 - Building Maintenance	0.00	- 1,451.40	0.00	- 1,451.40
72405 - Acquisition of Communic Equip	0.00	229,727.94	0.00	229,727.94
72425 - Mobile Telephone Charges	0.00	376.00	0.00	376.00
72510 - Publications	0.00	14,901.81	0.00	14,901.81
72515 - Print Media	0.00	5,256.57	0.00	5,256.57
72520 - Electronic Media	0.00	5,024.42	0.00	5,024.42
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	20,536.73	0.00	20,536.73
73105 - Rent	0.00	1,034.37	0.00	1,034.37
73110 - Custodial & Cleaning Services	0.00	333.13	0.00	333.13
73120 - Utilities	0.00	416.74	0.00	416.74
73406 - Maintenance of Equipment	9,327.69	585.35	0.00	9,913.04
74110 - Audit Fees	0.00	47,365.00	0.00	47,365.00
74205 - Audio Visual Productions	0.00	9,105.69	0.00	9,105.69
74210 - Printing and Publications	0.00	2,591.78	0.00	2,591.78
74225 - Other Media Costs	0.00	6,904.41	0.00	6,904.41
74420 - Exch Loss Executing Agt HQ only	0.00	79.18	0.00	79.18
74505 - Insurance	0.00	1,211.36	0.00	1,211.36
74720 - Distribution Cost	0.00	2,223.62	0.00	2,223.62
74725 - Other L.T.S.H.	0.00	265,662.70	0.00	265,662.70
75105 - Facilities & Admin - Implement	0.00	182,295.09	0.00	182,295.09
75705 - Learning costs	0.00	513.14	0.00	513.14
76125 - Realized Loss	0.00	9,238.08	0.00	9,238.08
76135 - Realized Gain	0.00	- 1,680.41	0.00	- 1,680.41
77305 - Salaries - IP Staff-TA	0.00	121,267.90	0.00	121,267.90
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	11,948.31	0.00	11,948.31
77309 - Appoint-shipment-IP Staff-TA	0.00	2,900.00	0.00	2,900.00
77310 - Post Adjustment - IP Staff-TA	0.00	49,305.22	0.00	49,305.22
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	9,568.83	0.00	9,568.83
77320 - Assg hardship & mob allow-TA	0.00	24,758.44	0.00	24,758.44
77345 - Dep Allowances-IP Staff-TA	0.00	14,041.88	0.00	14,041.88
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	8,488.76	0.00	8,488.76
77365 - Spec Oper Living Allow-IP-TA	0.00	39,782.13	0.00	39,782.13
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	36,952.03	0.00	36,952.03
77385 - Contribution to Security	0.00	8,033.03	0.00	8,033.03
77386 - Contribution to ICT_TA	0.00	2,558.60	0.00	2,558.60
77395 - MAIP Premium TA/IP	0.00	682.26	0.00	682.26
77396 - PAYROLL MGT COST RECOVERY	0.00	1,691.50	0.00	1,691.50
77397 - Appendix D TA/IP	0.00	511.73	0.00	511.73
77630 - Dep Exp Owned - ITC	0.00	- 601.26	0.00	- 601.26
Total for Fund 30000	314,446.42	2,479,621.79	0.00	2,794,068.21





Combined Delivery Report by Activity

Project Id : 00064570	Projet Elections 2012-2014	Period :	Jan-Dec (2015)
Output # : 00081302	Projet Elections 2012-2014	Impl. Partner :	99999 UNDP
		Location :	Main
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Total for Activity ACTIVITY2	314,446.42	2,479,621.79	0.00	2,794,068.21
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Activity: ACTIVITY3 (Préparation ,organisation Elec)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	106,683.28	0.00	106,683.28
61310 - Post Adjustment - IP Staff	0.00	42,560.18	0.00	42,560.18
62305 - Dependency Allowances-IP Staff	0.00	16,687.57	0.00	16,687.57
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	32,887.96	0.00	32,887.96
62315 - Contrib. to medical, social in	0.00	4,969.78	0.00	4,969.78
62320 - Mobility, Hardship, Non-remova	0.00	25,750.02	0.00	25,750.02
62340 - Annual Leave Expense - IP	0.00	6,615.77	0.00	6,615.77
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	13,678.33	0.00	13,678.33
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,079.17	0.00	1,079.17
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,123.62	0.00	1,123.62
63365 - Special Oper Living Allow-IP	0.00	29,637.00	0.00	29,637.00
63530 - Contribution to EOS Benefits	0.00	5,596.66	0.00	5,596.66
63535 - Contribution to Security	0.00	6,715.95	0.00	6,715.95
63540 - Contribution to Training	0.00	1,790.94	0.00	1,790.94
63545 - Contribution to ICT	0.00	2,238.66	0.00	2,238.66
63550 - Contributions to MAIP	0.00	596.98	0.00	596.98
63555 - Contribution to UN JFA	0.00	4,477.30	0.00	4,477.30
63560 - Contributions to Appendix D	0.00	447.75	0.00	447.75
65115 - Contributions to ASHI Reserve	0.00	11,939.53	0.00	11,939.53
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,287.60	0.00	1,287.60
71205 - Intl Consultants-Sht Term-Tech	0.00	34,979.11	0.00	34,979.11
71305 - Local Consult.-Sht Term-Tech	0.00	815.94	0.00	815.94
71405 - Service Contracts-Individuals	0.00	52,366.77	0.00	52,366.77
71410 - MAIP Premium SC	0.00	159.49	0.00	159.49
71415 - Contribution to Security SC	0.00	2,062.87	0.00	2,062.87
71505 - UN Volunteers-Stipend & Allow	0.00	159,174.75	0.00	159,174.75
71520 - UNV-Language Allowance	0.00	3,091.76	0.00	3,091.76
71525 - UNV-Hazard Pay	0.00	45,237.42	0.00	45,237.42
71530 - UNV-Rest and Recuperation	0.00	1,012.49	0.00	1,012.49
71535 - UNV-Medical Insurance	0.00	8,222.62	0.00	8,222.62
71540 - UNV-Global Charges	0.00	7,574.50	0.00	7,574.50
71541 - UNVs-Contribution to security	0.00	7,565.29	0.00	7,565.29
71545 - UNV-Home Leave Travel & Allowa	0.00	494.68	0.00	494.68
71550 - UNV-Resettlement Allowance	0.00	11,568.84	0.00	11,568.84
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	12,200.00	0.00	12,200.00
71590 - UNV Development Effectiveness	0.00	36,074.46	0.00	36,074.46
71605 - Travel Tickets-International	0.00	5,099.22	0.00	5,099.22
71615 - Daily Subsistence Allow-Intl	0.00	2,657.96	0.00	2,657.96
71620 - Daily Subsistence Allow-Local	0.00	26,139.52	0.00	26,139.52
71630 - Shipment	0.00	104,042.00	0.00	104,042.00
71635 - Travel - Other	0.00	211.14	0.00	211.14
72145 - Svc Co-Training and Educ Serv	0.00	168.49	0.00	168.49
72205 - Office Machinery	0.00	797.10	0.00	797.10
72210 - Machinery and Equipment	0.00	56,479.45	0.00	56,479.45
72315 - Food & Textile Products	0.00	2,989.13	0.00	2,989.13





Project Id : 00064570 Projct Elections 2012-2014		Period :	Jan-Dec (2015)	
Output # : 00081302 Projct Elections 2012-2014		Impl. Partner :	99999 UNDP	
		Location :	Main	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

72399 - Other Materials and Goods	0.00	171,159.66	0.00	171,159.66
72415 - Courier Charges	0.00	757.63	0.00	757.63
72445 - Common Services-Communications	0.00	5,945.05	0.00	5,945.05
72505 - Stationery & other Office Supp	0.00	57,726.39	0.00	57,726.39
72510 - Publications	0.00	11,126.15	0.00	11,126.15
72515 - Print Media	0.00	10,761.67	0.00	10,761.67
73105 - Rent	0.00	1,464.72	0.00	1,464.72
73115 - Moving Expenses	0.00	163,283.34	0.00	163,283.34
73120 - Utilities	0.00	1,879.38	0.00	1,879.38
73405 - Rental & Maint-Other Office Eq	0.00	101.09	0.00	101.09
73410 - Maint, Oper of Transport Equip	0.00	278.68	0.00	278.68
73440 - Lease Heavy equip/other equip	0.00	1,851.60	0.00	1,851.60
74210 - Printing and Publications	0.00	583.89	0.00	583.89
74525 - Sundry	0.00	169.83	0.00	169.83
74705 - Port Operation	0.00	416.41	0.00	416.41
74720 - Distribution Cost	0.00	6,010.36	0.00	6,010.36
74725 - Other L.T.S.H.	0.00	1,059.84	0.00	1,059.84
75105 - Facilities & Admin - Implement	0.00	98,640.63	0.00	98,640.63
75709 - Learning - training of counter	0.00	1,074.10	0.00	1,074.10
75710 - Participation of counterparts	0.00	11,044.70	0.00	11,044.70
75712 - TrmWrkshp&Conf - Honorariums	0.00	352.88	0.00	352.88
76125 - Realized Loss	0.00	193.69	0.00	193.69
76135 - Realized Gain	0.00	-581.73	0.00	-581.73
77305 - Salaries - IP Staff-TA	0.00	25,209.96	0.00	25,209.96
77310 - Post Adjustment - IP Staff-TA	0.00	10,294.06	0.00	10,294.06
77315 - Contrib-Med,Socins-IP Staff-TA	0.00	1,999.02	0.00	1,999.02
77320 - Assg hardship & mob allow-TA	0.00	6,975.00	0.00	6,975.00
77345 - Dep Allowances-IP Staff-TA	0.00	3,661.26	0.00	3,661.26
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	-1,003.27	0.00	-1,003.27
77365 - Spec Oper Living Allow-IP-TA	0.00	8,718.00	0.00	8,718.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	7,618.86	0.00	7,618.86
77385 - Contribution to Security	0.00	2,307.74	0.00	2,307.74
77386 - Contribution to ICT_TA	0.00	532.58	0.00	532.58
77395 - MAIP Premium TA/IP	0.00	142.04	0.00	142.04
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	106.51	0.00	106.51
77670 - Dep Exp-Hvy Mac & Equip	0.00	-2,792.57	0.00	-2,792.57

Total for Fund 30000	0.00	1,507,404.48	0.00	1,507,404.48
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Fund : 30079 (EUROPEAN COMMISSION)

71205 - Intl Consultants-Sht Term-Tech	0.00	-3,120.00	0.00	-3,120.00
75105 - Facilities & Admin - Implement	0.00	-218.40	0.00	-218.40

Total for Fund 30079	0.00	-3,338.40	0.00	-3,338.40
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Total for Activity ACTIVITY3	0.00	1,504,066.08	0.00	1,504,066.08
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Activity : ACTIVITY4 (Activités transversales Ed Civ)

Fund : 30000 (PROGRAMME COST SHARING)





Combined Delivery Report by Activity

Project Id : 00064570 Projct Elections 2012-2014	Period :	Jan-Dec (2015)
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	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

72605 - Grants to Instit & other Benef	0.00	851,878.51	0.00	851,878.51
74525 - Sundry	0.00	109.47	0.00	109.47
75105 - Facilities & Admin - Implement	0.00	59,691.65	0.00	59,691.65
75705 - Learning costs	0.00	750.00	0.00	750.00
76125 - Realized Loss	0.00	72.88	0.00	72.88
76135 - Realized Gain	0.00	- 1,395.01	0.00	- 1,395.01
Total for Fund 30000	0.00	911,107.50	0.00	911,107.50
Fund : 30079 (EUROPEAN COMMISSION)				
31007 - PriorPeriodAdj_EXP_PPE	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	- 40,047.00	0.00	- 40,047.00
75105 - Facilities & Admin - Implement	0.00	- 2,803.29	0.00	- 2,803.29
Total for Fund 30079	0.00	- 42,850.29	0.00	- 42,850.29
Total for Activity ACTIVITY4	0.00	868,257.21	0.00	868,257.21
Activity : ACTIVITY5 (Format Répresent Partis politi)				
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	809.39	0.00	809.39
75105 - Facilities & Admin - Implement	0.00	56.66	0.00	56.66
Total for Fund 30000	0.00	866.05	0.00	866.05
Total for Activity ACTIVITY5	0.00	866.05	0.00	866.05
Activity : ACTIVITY6 (Appui sécurisat opérat électior)				
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	5,816.10	0.00	5,816.10
75105 - Facilities & Admin - Implement	0.00	407.14	0.00	407.14
76135 - Realized Gain	0.00	- 8.17	0.00	- 8.17
Total for Fund 30000	0.00	6,215.07	0.00	6,215.07
Total for Activity ACTIVITY6	0.00	6,215.07	0.00	6,215.07
Activity : ACTIVITY7 (Assistance Technique)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	- 401.52	0.00	- 401.52





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				Location :	Main
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	

71605 - Travel Tickets-International	0.00	0.00	- 1,953.61	- 1,953.61
71615 - Daily Subsistence Allow-Intl	0.00	0.00	- 3,156.07	- 3,156.07
71635 - Travel - Other	0.00	0.00	- 19,851.73	- 19,851.73
72130 - Svc Co-Transportation Services	0.00	0.00	- 10,165.04	- 10,165.04
72215 - Transportation Equipment	0.00	0.00	- 4,787.54	- 4,787.54
72405 - Acquisition of Communic Equip	0.00	0.00	- 15,701.26	- 15,701.26
72415 - Courier Charges	0.00	143.42	0.00	143.42
72425 - Mobile Telephone Charges	0.00	0.00	- 39.75	- 39.75
72445 - Common Services-Communications	0.00	0.00	- 13,759.81	- 13,759.81
72510 - Publications	0.00	0.00	- 1,199.87	- 1,199.87
72605 - Grants to Instit & other Benef	0.00	0.00	- 312,834.23	- 312,834.23
72805 - Acquis of Computer Hardware	0.00	- 224.31	0.00	- 224.31
72815 - Inform Technology Supplies	0.00	0.00	- 635.04	- 635.04
73105 - Rent	0.00	0.00	- 12,076.70	- 12,076.70
73120 - Utilities	0.00	- 187.37	0.00	- 187.37
73410 - Maint, Oper of Transport Equip	0.00	0.00	- 2,970.47	- 2,970.47
73505 - Reimb to UNDP for Supp Svcs	0.00	0.00	- 11.08	- 11.08
74210 - Printing and Publications	0.00	0.00	- 119,671.49	- 119,671.49
74515 - Claims and Adjustments	0.00	0.00	- 30.33	- 30.33
74525 - Sundry	0.00	- 509.79	- 44,817.00	- 45,326.79
75705 - Learning costs	0.00	0.00	- 22,120.02	- 22,120.02
75706 - Learning - ticket costs	0.00	0.00	- 912.31	- 912.31
76125 - Realized Loss	0.00	0.00	- 79.53	- 79.53
76135 - Realized Gain	0.00	16.45	0.01	16.46
Total for Fund 04000	0.00	- 1,163.12	- 586,772.87	- 587,935.99

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	72,108.85	0.00	72,108.85
61310 - Post Adjustment - IP Staff	0.00	30,069.36	0.00	30,069.36
62305 - Dependency Allowances-IP Staff	0.00	6,789.44	0.00	6,789.44
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	22,686.74	0.00	22,686.74
62315 - Contrib. to medical, social in	0.00	1,551.70	0.00	1,551.70
62320 - Mobility, Hardship, Non-remova	0.00	16,940.67	0.00	16,940.67
62340 - Annual Leave Expense - IP	0.00	11,993.80	0.00	11,993.80
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,681.54	0.00	4,681.54
63340 - Proc trips/Rest & Recup-IP Stf	0.00	12,715.55	0.00	12,715.55
63360 - Medical Exams(incl Pre-empl)	0.00	1,244.63	0.00	1,244.63
63365 - Special Oper Living Allow-IP	0.00	17,349.86	0.00	17,349.86
63515 - Security-related Costs	0.00	2,533.89	0.00	2,533.89
63530 - Contribution to EOS Benefits	0.00	3,831.67	0.00	3,831.67
63535 - Contribution to Security	0.00	4,598.05	0.00	4,598.05
63540 - Contribution to Training	0.00	1,226.12	0.00	1,226.12
63545 - Contribution to ICT	0.00	1,532.68	0.00	1,532.68
63550 - Contributions to MAIP	0.00	408.70	0.00	408.70
63555 - Contribution to UN JFA	0.00	3,065.32	0.00	3,065.32
63560 - Contributions to Appendix D	0.00	306.54	0.00	306.54
65115 - Contributions to ASHI Reserve	0.00	8,174.22	0.00	8,174.22
65135 - Payroll Mgt Cost Recovery ATLA	0.00	640.84	0.00	640.84
71205 - Intl Consultants-Sht Term-Tech	0.00	61,622.95	0.00	61,622.95
71305 - Local Consult.-Sht Term-Tech	0.00	4,880.15	0.00	4,880.15
71405 - Service Contracts-Individuals	0.00	21,974.30	0.00	21,974.30
71410 - MAIP Premium SC	0.00	56.82	0.00	56.82





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		Location :	Main	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

71415 - Contribution to Security SC	0.00	639.01	0.00	639.01
71505 - UN Volunteers-Stipend & Allow	0.00	158,126.57	0.00	158,126.57
71510 - UNV Settling-In-Grant	0.00	9,629.88	0.00	9,629.88
71520 - UNV-Language Allowance	0.00	4,362.74	0.00	4,362.74
71525 - UNV-Hazard Pay	0.00	21,616.67	0.00	21,616.67
71530 - UNV-Rest and Recuperation	0.00	11,617.05	0.00	11,617.05
71535 - UNV-Medical Insurance	0.00	7,492.30	0.00	7,492.30
71540 - UNV-Global Charges	0.00	7,031.18	0.00	7,031.18
71541 - UNVs-Contribution to security	0.00	7,655.48	0.00	7,655.48
71545 - UNV-Home Leave Travel & Allowa	0.00	428.84	0.00	428.84
71550 - UNV-Resettlement Allowance	0.00	12,270.14	0.00	12,270.14
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	10,000.00	0.00	10,000.00
71590 - UNV Development Effectiveness	0.00	35,128.58	0.00	35,128.58
71605 - Travel Tickets-International	0.00	5,315.74	0.00	5,315.74
71615 - Daily Subsistence Allow-Intl	0.00	3,730.00	0.00	3,730.00
71620 - Daily Subsistence Allow-Local	0.00	12,110.97	0.00	12,110.97
71635 - Travel - Other	0.00	233.10	0.00	233.10
72105 - Svc Co-Construction & Engineer	0.00	10,008.68	0.00	10,008.68
72110 - Svc Co-Agricultural Management	0.00	208.20	0.00	208.20
72120 - Svc Co-Trade and Business Serv	0.00	6,609.58	0.00	6,609.58
72160 - Svc Co-Education & Health Serv	0.00	43,281.00	0.00	43,281.00
72205 - Office Machinery	0.00	8,335.02	0.00	8,335.02
72210 - Machinery and Equipment	0.00	834.06	0.00	834.06
72215 - Transportation Equipment	0.00	42,725.47	0.00	42,725.47
72220 - Furniture	0.00	1,934.63	0.00	1,934.63
72310 - Minerals,Mining & Metal Prdcts	0.00	3,321.26	0.00	3,321.26
72311 - Fuel, petroleum and other oils	0.00	19,262.35	0.00	19,262.35
72315 - Food & Textile Products	0.00	1,369.37	0.00	1,369.37
72330 - Medical Products	0.00	167.47	0.00	167.47
72335 - Pharmaceutical Products	0.00	109.21	0.00	109.21
72370 - Security related goods and mat	0.00	2,523.04	0.00	2,523.04
72399 - Other Materials and Goods	0.00	167.10	0.00	167.10
72415 - Courier Charges	0.00	279.82	0.00	279.82
72420 - Land Telephone Charges	0.00	585.97	0.00	585.97
72425 - Mobile Telephone Charges	0.00	33,685.48	0.00	33,685.48
72430 - Postage and Pouch	0.00	63.93	0.00	63.93
72440 - Connectivity Charges	0.00	56,419.28	0.00	56,419.28
72505 - Stationery & other Office Supp	0.00	2,551.01	0.00	2,551.01
72510 - Publications	0.00	2,217.04	0.00	2,217.04
72515 - Print Media	0.00	4,225.90	0.00	4,225.90
72710 - Hospitality-Vouchered Expenses	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	1,069.40	0.00	1,069.40
72810 - Acquis of Computer Software	0.00	189.06	0.00	189.06
72815 - Inform Technology Supplies	0.00	138.80	0.00	138.80
73105 - Rent	0.00	99.94	0.00	99.94
73108 - Leased office equip and furnit	0.00	0.00	0.00	0.00
73110 - Custodial & Cleaning Services	0.00	16,222.19	0.00	16,222.19
73120 - Utilities	0.00	68,991.83	0.00	68,991.83
73305 - Maint & Licensing of Hardware	0.00	83.80	0.00	83.80
73315 - Leasing of Hardware	0.00	- 111.81	0.00	- 111.81
73405 - Rental & Maint-Other Office Eq	0.00	103.67	0.00	103.67
73406 - Maintenance of Equipment	0.00	471.45	0.00	471.45
73410 - Maint, Oper of Transport Equip	0.00	16,215.97	0.00	16,215.97





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		Location :	Main	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

74210 - Printing and Publications	0.00	59.02	0.00	59.02
74325 - Contrib.To CO Common Security	0.00	39,417.00	0.00	39,417.00
74420 - Exch Loss ExecutingAgt HQ only	0.00	17.69	0.00	17.69
74505 - Insurance	0.00	2,809.44	0.00	2,809.44
74515 - Claims and Adjustments	0.00	- 212.40	0.00	- 212.40
74520 - Storage	0.00	21.39	0.00	21.39
74525 - Sundry	0.00	594.32	0.00	594.32
74530 - Staff Welfare	0.00	516.99	0.00	516.99
74696 - PP&E Expensed Items	0.00	1,178.15	0.00	1,178.15
74720 - Distribution Cost	0.00	983.52	0.00	983.52
75105 - Facilities & Admin - Implement	0.00	109,900.74	0.00	109,900.74
75705 - Learning costs	0.00	1,036.41	0.00	1,036.41
76125 - Realized Loss	0.00	909.38	0.00	909.38
76135 - Realized Gain	0.00	- 1,787.23	0.00	- 1,787.23
77305 - Salaries - IP Staff-TA	0.00	216,662.22	0.00	216,662.22
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	11,092.84	0.00	11,092.84
77309 - Appoint-shipment-IP Staff-TA	0.00	2,400.00	0.00	2,400.00
77310 - Post Adjustment - IP Staff-TA	0.00	86,663.48	0.00	86,663.48
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	13,343.74	0.00	13,343.74
77320 - Assg hardship & mob allow-TA	0.00	44,225.05	0.00	44,225.05
77345 - Dep Allowances-IP Staff-TA	0.00	10,610.60	0.00	10,610.60
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	12,304.40	0.00	12,304.40
77365 - Spec Oper Living Allow-IP-TA	0.00	72,683.40	0.00	72,683.40
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	65,760.75	0.00	65,760.75
77385 - Contribution to Security	0.00	13,878.45	0.00	13,878.45
77386 - Contribution to ICT TA	0.00	4,549.98	0.00	4,549.98
77395 - MAIP Premium TA/IP	0.00	1,213.25	0.00	1,213.25
77396 - PAYROLL MGT COST RECOVERY	0.00	3,137.00	0.00	3,137.00
77397 - Appendix D TA/IP	0.00	909.96	0.00	909.96
77670 - Dep Exp-Hvy Mac & Equip	0.00	- 578.38	0.00	- 578.38
Total for Fund 30000	0.00	1,679,032.97	0.00	1,679,032.97

Fund : 30079 (EUROPEAN COMMISSION)

61305 - Salaries - IP Staff	0.00	32,446.34	0.00	32,446.34
61310 - Post Adjustment - IP Staff	0.00	13,530.13	0.00	13,530.13
62305 - Dependency Allowances-IP Staff	0.00	3,950.21	0.00	3,950.21
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	10,315.05	0.00	10,315.05
62315 - Contrib. to medical, social in	0.00	613.02	0.00	613.02
62320 - Mobility, Hardship, Non-remova	0.00	5,219.31	0.00	5,219.31
62340 - Annual Leave Expense - IP	0.00	- 3,131.14	0.00	- 3,131.14
63335 - Home Leave Trvl & Allow-IP Slf	0.00	3,700.00	0.00	3,700.00
63365 - Special Oper Living Allow-IP	0.00	7,052.14	0.00	7,052.14
63530 - Contribution to EOS Benefits	0.00	1,724.11	0.00	1,724.11
63535 - Contribution to Security	0.00	2,068.95	0.00	2,068.95
63540 - Contribution to Training	0.00	551.73	0.00	551.73
63545 - Contribution to ICT	0.00	689.65	0.00	689.65
63550 - Contributions to MAIP	0.00	183.92	0.00	183.92
63555 - Contribution to UN JFA	0.00	1,379.30	0.00	1,379.30
63560 - Contributions to Appendix D	0.00	137.92	0.00	137.92
65115 - Contributions to ASHI Reserve	0.00	3,678.10	0.00	3,678.10
65135 - Payroll Mgt Cost Recovery ATLA	0.00	260.48	0.00	260.48
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	993.80	993.80





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	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

71505 - UN Volunteers-Stipend & Allow	0.00	61,344.04	0.00	61,344.04
71520 - UNV-Language Allowance	0.00	5,115.36	0.00	5,115.36
71535 - UNV-Medical Insurance	0.00	10,959.83	0.00	10,959.83
71540 - UNV-Global Charges	0.00	2,973.16	0.00	2,973.16
71541 - UNVs-Contribution to security	0.00	2,760.47	0.00	2,760.47
71550 - UNV-Resettlement Allowance	0.00	5,111.98	0.00	5,111.98
71590 - UNV Development Effectiveness	0.00	12,276.96	0.00	12,276.96
72105 - Svc Co-Construction & Engineer	0.00	0.00	4,745.10	4,745.10
72135 - Svc Co-Communications Service	0.00	0.00	16,238.70	16,238.70
74105 - Management and Reporting Svcs	0.00	0.00	18,677.51	18,677.51
75105 - Facilities & Admin - Implement	0.00	12,943.78	0.00	12,943.78
75705 - Learning costs	0.00	0.00	1,093.18	1,093.18
75706 - Learning - ticket costs	0.00	0.00	2,774.69	2,774.69
75707 - Learning - subsistence allowan	0.00	0.00	596.28	596.28
Total for Fund 30079	0.00	197,854.80	45,119.26	242,974.06
Total for Activity ACTIVITY7	0.00	1,875,724.65	- 541,653.61	1,334,071.04
Total for Output : 00081302	314,446.42	6,853,637.26	- 541,653.61	6,626,430.07

Project Total :	314,446.42	6,853,637.26	- 541,653.61	6,626,430.07
------------------------	-------------------	---------------------	---------------------	---------------------



Signed By : Deputy Country Director P/O Date : _____
 Signed By : Yacouba TRAORE Date : _____

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
12 August 2016

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 August 2016



UN
D/P UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 10 of 11
Run Time: 23-02-2016 11:02:07

Selection Criteria :

Business Unit : MLI10
Period : Jan-Dec (2015)
Selected Project Id : 00064570
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00081302

Project Id : ALL		Period : Jan-Dec (2015)		
Output # : ALL		Impl. Partner :		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
35201 - Mali - Central	0.00	17,676.53	- 541,653.61	- 523,977.08
35204 - Mali - Dem. Governance	314,446.42	6,835,960.73	0.00	7,150,407.15



W



Funds Utilization

Selection Criteria :

Business Unit : MLI10
Period : Jan-Dec (2015)
Selected Project Id : 00064570
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00081302

Project/Award: 00064570 Projet Elections 2012-2014

Period : As Of Dec31,2015

Output # 00081302 Impl. Partner :99999 UNDP

UNDP AMOUNT

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	412,211.51
Inventory	0.00
Prepayments	0.00
Commitments	72,583.30



Annex 2: Statement of Fixed Assets

AM In Service Report

UN Development Programme

Report ID: Run Time:

Business Unit: Country: Category: In Service

Operating Unit: Impl Agency: Donor: Fund Code:

Project Type:

All

Amount >=

1500 As of Date:

12/31/2015

Project:

Profile ID:

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
MLI10	000000000705	HYME1	A Diesel generators	MLI705PAPEM	4346483W		MLIELECTIO	4/18/2013	4/18/2013	14,952.86	12,896.85	1	35204	001414	00012	00081302	04000
MLI10	000000000767	MTRV4	A Pick Up Hilux	MLI767PELEC	AHTFK22GK03076997		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000000768	MTRV4	A Pick Up Hilux	MLI768PELEC	AHTFK22G03077346		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000000769	MTRV4	A Pick Up Hilux	MLI769PELEC	AHTFK22G03077349		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000000774	ITC4	A Computer printers	MLI774PELEIR	PHW29332		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000786	ITC4	A Computer printers	MLI786PELEIR	PHW29329		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000787	ITC4	A Computer printers	MLI787PELEIR	PHW29534		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000792	MTRV4	A Station wagons	MLI792ELECT	JTEBD9FJ5CK008729		MLIELECTIO	5/28/2013	5/28/2013	54,275.06	42,213.94	1	35204	001414	00012	00081302	04000
MLI10	000000000793	MTRV4	A Pick Up Hilux	MLI793PELEC	AHTFK22G03077304		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000000796	ITC4	A Computer printers	MLI796PELEIR	PHW29495		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000797	ITC4	A Computer printers	MLI797PELEIR	PHW29413		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000798	ITC4	A Computer printers	MLI798PELEIR	PHW29412		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000799	ITC4	A Computer printers	MLI799PELEIR	PHW29407		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000803	MTRV4	A Pick Up Hilux	MLI803PELEC	AHTFK22G903077347		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000000810	ITC4	A Computer printers	MLI810PELEIR	PHW29465		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000819	ITC4	A Computer printers	MLI819PELEIR	PHW29410		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000833	ITC4	A Computer printers	MLI833PELEIR	PHW29353		MLIELECTIO	6/20/2013	6/20/2013	3,279.54	2,432.33	1	35204	001981	00078	00081302	30000
MLI10	000000000836	MTRV4	A Pick Up Hilux	HILUX1PELEC	AHTFK22G003077348		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000000837	MTRV4	A Pick Up Hilux	HILUX3PELEC	AHTFK22G603077306		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000000838	MTRV4	A Pick Up Hilux	HILUX4PELEC	AHTFK22G203077416		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000000839	MTRV4	A Pick Up Hilux	HILUX6PELEC	AHTFK22G103077617		MLIELECTIO	5/28/2013	5/28/2013	29,532.02	22,969.35	1	35204	001414	00012	00081302	04000
MLI10	000000001106	HYME4	A Container 40 pieds + access	MLI1106PAPCT	CONTAINERPAPEM1		MLIELECTIO	10/31/2013	10/31/2013	7,190.14	6,381.24	1	35204	001981	10159	00081302	30079
MLI10	000000001133	ITC13	A Televisions	PAPEM48	301711521		SHARP 42 MLIELECTIO	12/18/2013	12/18/2013	2,485.04	1,877.89	1	35204	001981	10159	00081302	30079
MLI10	000000001135	HYME1	A Groupe de 15 KVA	PAPEM43	1312E5-08575UC7S		PRAMAC MLIELECTIO	11/26/2013	11/26/2013	11,897.56	10,608.65	1	35204	001981	00187	00081302	30000
MLI10	000000001145	HYME1	A Groupe de 22 KVA	PAPEM46	0916E5-10565UC6S		PRAMAC MLIELECTIO	11/26/2013	11/26/2013	12,772.20	11,388.54	1	35204	001981	00187	00081302	30000
MLI10	000000001147	HYME1	A Groupe de 15 KVA	PAPEM47	1313E5-08575UC7S		PRAMAC MLIELECTIO	11/26/2013	11/26/2013	11,897.56	10,608.65	1	35204	001981	00187	00081302	30000
MLI10	000000001153	MTRV4	A Station wagons Pick Up	MLI1153PAPEM	MMBJNKB70DD044582		MLIELECTIO	12/11/2013	12/11/2013	28,474.45	23,530.97	1	35204	001981	10159	00081302	30079
MLI10	000000001187	FURN10	A Container 40 Pieds	MLI1187CONT			MLIELECTIO	2/12/2014	2/12/2014	7,130.96	6,219.78	1	35204	001981	00095	00081302	30000
MLI10	000000001188	ITC4	A Computer printers	MLI1188PRINT	VNC4D06831CF27		MLIELECTIO	2/11/2014	2/11/2014	3,104.02	2,509.08	1	35204	001981	00095	00081302	30000
MLI10	000000001273	FURN5	A Tables	MLI1273PAPEM			MLIELECTIO	12/11/2014	12/11/2014	18,602.01	17,258.54	1	35204	001981	10480	00081302	30000
MLI10	000000001274	FURN5	A Tables	MLI1274PAPEM			MLIELECTIO	12/11/2014	12/11/2014	2,023.80	1,877.64	1	35204	001981	00012	00081302	04000
MLI10	000000001278	ITC12	A Scanners HP-8500FN1	MLI1278PAPEM	SG42P1137N		MLIELECTIO	2/14/2015	2/14/2015	3,369.32	2,983.25	1	35204	001981	11900	00081302	30000
MLI10	000000001279	ITC12	A Computer speakers	MLI1279PAPEM	MU-15PA		MLIELECTIO	2/14/2015	2/14/2015	2,332.61	2,065.33	1	35204	001981	11900	00081302	30000
MLI10	000000001314	ITC12	DanPoint HF-SSB Mobile Yr2013	MLI1314PAPEM	MZT5825		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001315	ITC12	DanPoint HF-SSB Mobile Yr2013	PAPEM1315BKO	MZT5818		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001316	ITC12	DanPoint HF-SSB Mobile Yr2013	PAPEM1316KAY	MZT5814		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001317	ITC12	DanPoint HF-SSB Mobile Yr2013	PAPEM1317BKO	MZT5838		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001318	ITC12	DanPoint HF-SSB Mobile Yr2013	PAPEM1318KKO	MZT5830		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001319	ITC12	DanPoint HF-SSB Mobile Yr2013	PAPEM1319GAO	MZT5836		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001320	ITC12	DanPoint HF-SSB Mobile Yr2013	PAPEM1320SKO	MZT5832		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001321	ITC12	DanPoint HF-SSB Mobile Yr2013	PAPEM1321BKO	MZT5829		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001322	ITC12	DanPoint HF-SSB Mobile Yr2013	MLI1322PAPEM	MZT5837		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
MLI10	000000001323	ITC12	DanPoint HF-SSB Mobile Yr2013	MLI1323PAPEM	MZT5833		MLIELECTIO	10/1/2013	10/1/2013	4,004.70	2,878.37	1	35204	001981	10159	00081302	30079
TOTAL										519,138.17	412,211.50						

Signed : Deputy Country Director P/O

Yacouba TRAORE



Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
12 August 2016

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
12 August 2016

Annex 3: Audit Findings Priority Ratings

Annex 3: Audit Findings Priority Ratings

The following categories of priorities are used:

High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.