

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP SOMALIA

JOINT PROGRAMME ON RULE OF LAW
JUSTICE AND CORRECTIONS & CIVILIAN POLICE PROJECT
(Directly Implemented Project No. 85372, Output Nos. 93042 and 93856)

Report No. 1677

Issue Date: 9 September 2016

**Report on the Audit of UNDP Somalia
Joint Programme on Rule of Law
Justice and Corrections and Civilian Police Project
(Project No. 85372, Output Nos. 93042 and 93856)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte and Touche LLP (the audit firm), from 30 May to 29 June 2016, conducted an audit of a joint programme on 'Rule of Law' (Project No. 85372) (the Project), 'Justice and Corrections' (Output No. 93042) and 'Civilian Police Project' (Output No. 93856), which is directly implemented and managed by the UNDP Country Office in Somalia operating from Nairobi, Kenya (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 2015 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 and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*			Project Assets	
Amount (in \$ '000)	Opinion	NFI** (in \$ '000)	Amount (in \$ '000)	Opinion
8,912	Qualified	506	39	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$11,911,830. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$1,480,654) and expenditures incurred at the "responsible party" level (\$1,187,607), which will be covered through a separate HACT/NGO/NIM audit. Expenditures of \$878,391 recorded in the Combined Delivery Report for Output No. 94812 were not within the scope of the audit, because the Output's expenditure total fell below the OAI risk assessment threshold for DIM outputs to be audited.

**NFI = Net Financial Impact

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

The audit firm qualified its opinion on project expenditure due to advances recorded as expenditure, causing the Combined Delivery Report expenditure to be overstated by \$506,000 as of 31 December 2015.

Key recommendation: Total = 1, high priority = 1

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

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

Advances recorded as expenditure
(Issue 3.1.1)

An amount of \$3,052,008 advanced to a partner for the purpose of police stipends payments, was recorded as expenditure in the Combined Delivery Report. However, a balance of \$506,000 had not been paid out as stipends as of 31 December 2015 and was still unspent in the partner's accounts. As a result, expenditure in the Combined Delivery Report as of 31 December 2015 was overstated by \$506,000.

Recommendation: Management should ensure that only expenditure that is incurred and accounted for is recorded as expenditure and not the whole amount that is advanced to a partner. An adjustment should be made to correct the 2015 expenditure to reflect only what has been paid out.

Implementation status of previous OAI audit recommendations:

Report No. 1515, 8 December 2015.

Total recommendations: 2

Implemented: 2


Report No. 1516, 8 December 2015.

Total recommendations: 1

Implemented: 1

Management comments and action plan

The UN Resident Coordinator and UNDP Resident Representative of UNDP Somalia 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. Ostveiten
Director
Office of Audit and Investigations

**REPORT ON THE FINANCIAL AUDIT OF THE
UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA**

DIRECTLY IMPLEMENTED PROJECT

**RULE OF LAW – JUSTICE AND
CORRECTIONS AND CIVILIAN POLICE
PROJECT,
PROJECT NUMBER 85372
OUTPUT NUMBER 93042 AND 93856
FOR THE PERIOD 1 JANUARY 2015
TO 31 DECEMBER 2015**

ISSUED AUGUST 2016

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856, FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

LIST OF ABBREVIATIONS

CDR	Combined Delivery Report
CO	Country Office
FGS	Federal Government of Somalia
GEF	Global Environment Facility
JROL	Joint Rule of Law
LDCF	Least Developed Countries Climate Fund
OAI	Office of Audit and Investigations
TOR	Term of Reference
UNDP	United Nations Development Programme
US\$	United States Dollar

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

TABLE OF CONTENTS	PAGE
PART 1 EXECUTIVE SUMMARY	3
1.1 Background of the project	3
1.2 Audit objective	3
1.3 Audit scope	4
1.4 Audit methodology	5
1.5 Summary of audit opinions	5
1.6 Summary of findings as per management letter	5
PART 2 FINANCIAL AUDIT REPORTS.....	7
2.1 Report of independent auditors' to UNDP Somalia programme on the combined delivery	7
2.2 Report of independent auditors' to UNDP Somalia programme on the statement of fixed assets...	9
2.3 Notes to the financial statements	10
PART 3 MANAGEMENT LETTER	12
3.1 Current period management letter findings and recommendation	12
3.2 Status of implementation of prior period recommendations	13
APPENDICIES:	
APPENDIX I: Combined Delivery report and Fund Utilization Statement	15
APPENDIX II: Statement of Fixed Assets	34

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

PART 1 EXECUTIVE SUMMARY

1.1 Background of the project

The Somalia Joint Rule of Law (JROL) Programme is designed to support the Federal Government of Somalia (FGS) in achieving the Somali Compact Peace-building and State-building Goals, security policing and justice. The Programme is founded on the Somalia Rule of Law Programme priorities which are to:

- Strengthen the capacity and accountability of state institutions to recover territory, stabilize and provide basic safety and security (policing component);
- Enact key priority laws in the legal framework, including reorganization of the judiciary;
- Ensure justice institutions start addressing the key grievances and injustices of Somalis;
- Ensure more Somalis have access to fair and affordable justice;
- Ensure that a baseline Somali Police Force is built to preserve stability and order in Somalia through custom and institutional rule of law.

In support of the Somali Compact, Peace and State Building goals, the Rule of Law Project (Justice and Corrections and Police) supports the Somali people in creating an enabling environment for stability, rule of law and good governance. The Project provides support to strengthening of legal institutions, improving the functioning of the judiciary including the operation of mobile courts, scholarship and internship programmes, the provision of free legal aid to vulnerable groups and some targeted infrastructure support. The project also provides support to Community Policing, police reform and police capability, and the procurement of Police Uniforms.

The Joint Rule of Law programme is a two year programme running from 1 July 2015 to 31 December 2016.

1.2 Audit objective

The objective of the financial audit is to express an opinion on the project's financial statements. The specific objectives were to:

- Express an opinion on whether the financial expenses incurred by the project over a specified period and the funds 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;
- Express an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2015; and
- Express an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2015.

Project financial statements of the UNDP project include: the statement of expenses with related annexes as well as, where applicable, the statement of assets and the statement of cash position.

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

PART 1 EXECUTIVE SUMMARY (Continued)

1.3 Audit scope

The audit covered all activities of project number 85372- Rule of Law- Justice and Corrections and Police, during the period from 1 January 2015 to 31 December 2015 as well as a review of project reports and records located at the UNDP country office in Somalia, operating from Nairobi, Kenya, where the records are located and where the audit fieldwork took place. No field visits to field offices of the project at UNDP Sub Offices in Hargeisa (Somaliland), Mogadishu (South Central Somalia), Garowe (Puntland) in Somalia and other field locations were carried out.

The scope of the audit did not include:

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

As such the summary of expenditure has been shown below:

	Output no 93042 (US\$)	Output no 93856 (US\$)	Notes	Output no 94812 (US\$)	Notes	Total US\$
UNDP Somalia expenses audited	3,536,694	5,375,136		-		8,911,830
UNDP Somalia expenses not audited	210,695	391,568	(a)	878,391	(c)	1,480,654
Government expenditure	1,079,607	108,000	(b)	-		1,187,607
Total amount as per CDR	4,826,996	5,874,704		878,391		11,580,091
						Appendix 1

- (a) This amount relates to salaries processed and approved in locations outside Kenya. These supporting documentation are not retained at the level of the UNDP country office hence they were not within the scope of the audit as per the audit terms of reference.
- (b) The amount relates to government expenditure that was not within the scope of the audit as per the audit terms of reference.
- (c) The total expenditure for this output was not within the scope of the audit as per the audit terms of reference.

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

PART 1 EXECUTIVE SUMMARY (Continued)

1.4 Audit methodology

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

1.5 Summary of audit opinions

(i) Combined delivery report and funds utilization statement

The results of our tests disclosed the following questioned costs:

- (1) US\$ 506,000 in advances that were not accounted for but had been recorded as expenditure.

The questioned costs have been further discussed in section 3.1.1 of this report.

In our opinion, except for the reasons indicated above, the attached combined delivery report (CDR) and funds utilization statement presents fairly in all material respects the expenditure of US\$ 8,911,830 (note 2.3.5) incurred by the project for the period 1 January 2015 to 31 December 2015 in accordance with UNDP accounting policies and in conformity with the basis of accounting described in note 2.3.1 of this report

(ii) Statement of fixed assets

In our opinion, the attached statement of assets presents fairly, in all material respects, the balance of inventory of the UNDP project No 85372 Rule of Law- Justice and Corrections and Police for the period January 1, 2015 to December 31, 2015 amounting to US\$ 38,862 (appendix II) as at 31 December 2015 in accordance with UNDP accounting policies. We obtained representations from management on their existence.

(iii) Statement of cash

The project does not operate a dedicated bank account. Consequently, there was no statement of cash balance as at 31 December 2015.

1.6 Summary of findings as per management letter

The findings of the report are summarised as follows;

Ref	Title	Priority
3.1.1	Advances recorded as expenditure	High

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

PART 1 EXECUTIVE SUMMARY (Continued)

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours faithfully,

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

23 August 2016

Director
Office of Audit and Investigations

Dear Sir,

PART 2 FINANCIAL AUDIT REPORTS

2.1 Report of independent auditors' to UNDP Somalia programme on the combined delivery report and fund utilization statement

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") (Appendix 1) of the UNDP project no 85372, Rule of Law - Justice and Corrections and Police, for the period 1 January 2015 to 31 December 2015.

Management is responsible for the preparation of the statement for the Rule of Law - Justice and Corrections and Police project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with 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 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.

The results of our tests disclosed the following questioned costs:

- (1) US\$ 506,000 in advances that were not accounted for but had been recorded as expenditure.

The questioned costs have been further discussed in section 3.1.1 of this report.

2.1 Report of independent auditors' to UNDP Somalia programme on the combined delivery report and fund utilization statement (Continued)

In our opinion, the attached combined delivery report (CDR) and funds utilization statement, except for the reasons indicated above in paragraphs (1), present fairly in all material respects the expenditure of 8,911,830 (note 2.3.5) incurred by the project for the period 1 January 2015 to 31 December 2015 in accordance with UNDP accounting policies and in conformity with the basis of accounting described in note 2.3 of this report.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

23 August 2016

Director
Office of Audit and Investigations

Dear Sir,

2.2 Report of independent auditors' to UNDP Somalia programme on the statement of fixed assets

We have audited the accompanying Statement of Fixed Assets ("the statement") (Appendix II) of the UNDP project number 85372, Rule of Law - Justice and Corrections and Police as at 31 December 2015.

Management is responsible for the preparation of the statement for Rule of Law - Justice and Corrections and Police project and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the schedule 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.

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP project No 85372, Rule of Law - Justice and Corrections and Police, for the period 1 January 2015 to 31 December 2015 amounting to US\$ 38,862 (Appendix II) as at 31 December 2015 in accordance with UNDP accounting policies.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

23 August 2016

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

2.3 Notes to the project financial statements

2.3.1 Basis of accounting

The financial statements are prepared in accordance with generally acceptable accounting principles (GAAP) and UNDP financial rules and regulations.

2.3.2 Expenditure

Expenses as included in the combined delivery report are recognized when the goods or services have been received by UNDP.

2.3.3 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.

2.3.4 Fixed Assets

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

2.3.5 Summary of expenses

A summary of expenses has been shown below:

	Output no 93042 (US\$)	Output no 93856 (US\$)	Notes	Output no 94812 (US\$)	Notes	Total US\$
UNDP Somalia expenses audited	3,536,694	5,375,136		-		8,911,830
UNDP Somalia expenses not audited	210,695	391,568	(a)	878,391	(c)	1,480,654
Government expenditure	1,079,607	108,000	(b)	-		1,187,607
Total amount as per CDR	4,826,996	5,874,704		878,391		11,580,091
						Appendix 1

- (d) This amount relates to salaries processed and approved in locations outside Kenya. These supporting documentation are not retained at the level of the UNDP country office hence they were not within the scope of the audit as per the audit terms of reference.
- (e) The amount relates to government expenditure that was not within the scope of the audit as per the audit terms of reference.
- (f) The total expenditure for this output was not within the scope of the audit as per the audit terms of reference.

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

2.3 Notes to the project financial statements (Continued)

2.3.6 Outstanding NEX Advances

The outstanding NEX advances of US\$ 449,080.95 (Output number 93042) and US\$ 109,735 (Output number 93856 as indicated in the CDR (Appendix 1), represent advances made to the implementing partner but not expensed as at the reporting date and are held in the implementing partner's bank account(s).

2.3.7 Commitments

The commitments of US\$ 57,673 (Output number 93042) and US\$ 62,508.36 (Output number 93856 as indicated in the CDR (Appendix 1), represent legal and financial obligations arising from contracts, agreements, or other forms of undertaking by UNDP or based on a liability recognized by UNDP against the resources of the period.

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT RULE OF LAW – JUSTICE
AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND
93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

PART 3 MANAGEMENT LETTER

3.1 Current period management letter findings and recommendation

3.1.1 Advances recorded as expenditure

Observation

Advances remitted to the Government Ministry for police stipends were recorded as expenditure at the point of making the advance rather than upon receipt of supporting documentation for stipends paid out.

In the period under review, US\$ 3,052,008 was remitted as advances for payment of police stipends. The entire amount was recorded as an expenditure when it was remitted. Of this amount, US\$ 2,546,008 was paid out to the police as stipends and this was accounted for with supporting documents. The balance of \$ 506,000 had not been paid out as stipends as at 31 December 2015 thus expenditure is over stated by \$ 506,000.

Criteria

Expenditures represent amount paid for by the project for project activities or other project costs. Thus only stipends that are actually paid should be recorded as expenditure.

Cause

For advances that were recorded as expenditure, adjustments were not passed to reverse amounts not yet paid as stipends and accounted for.

Effect

The expenditure is overstated resulting in questioned costs of US\$ 506,000.

Priority

High

Recommendation

Management should ensure that only expenditure that is incurred and accounted for is recorded as expenditure and not the amount that is advanced to a partner. An adjustment should be made to correct the 2015 expenditure to reflect only what has been paid out.

Management comments and action plan

The management acknowledges that the referenced stipends payment was recorded as an expenditure rather than an advance. The country office has already undertaken a shift in practice to record transfers under the advance account. The referenced balance (\$506,000) that currently sits within the partners accounts, has not been utilized, the CO has therefore carried out adjustments to correctly reflect the balance as an advance and not expenditure within the accounting system. This correction will be reflected in the 2016 CDR for the project, and will net out against the calendar years 2015-2016. The utilization of the advance accounts has since been fully institutionalized within projects and is verified, cleared and approved at project, programme and finance level.

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT
RULE OF LAW – JUSTICE AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND 93856
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

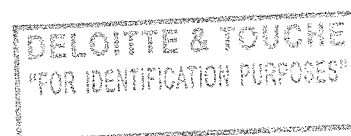
3.2 Status of implementation of prior period recommendations

Issue	Recommendation	Management comments	Status
<p><u>Inadequate Support documentation</u></p> <p>We noted inadequately supported costs totalling to US\$ 69,997.</p>	<p>We recommend that efforts are made to locate the supporting documentation for the expenditure noted as lacking supporting documentation. In future, the Project management should ensure that all supporting documentation are obtained and properly filed</p>	<p>The Country Office accepts and notes that the referenced unsupported vouchers were not provided to the audit team on time. The CO has multiple offices and project implementation is decentralized to the regions this does at times hamper the efficient access to supporting documents at the different locations as it requires the documents to be accessed locally and then have them air lifted via UN pouch to the location where they need to be reviewed.</p>	<p>Implemented.</p>
<p><u>Weaknesses noted in police stipend documentation</u></p> <p>A total of 5,204 police officers were paid stipends during the 21st round and a sample of 3,742 tested. Several weaknesses were noted in the supporting documentation for payment of police stipends. These include: Some payment vouchers were not signed by the recipients, some names on stipends list did not match those in the payment vouchers, some payment vouchers were not signed by all government agencies, the wrong period of payment was indicated in some payment vouchers and some lacked the name of the center where payment was done.</p>	<p>i) All stipend payment forms should be completed as required</p> <p>ii) Stipend payment forms should indicate the centre and date when the stipend was paid</p> <p>iii) Stipend payment forms should indicate the period covered by the payment</p>	<p>The County office accepts the finding and takes note of the discrepancies. From 2015, UNDP has phased out its involvement in stipend payments to police throughout this project, with UNOPS taking this on, and has worked with UNOPS to put in place a biometric registration and electronic payment system that will ameliorate these issues for the future under UNOPS management.</p>	<p>Implemented.</p>

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT
 RULE OF LAW – JUSTICE AND CORRECTIONS AND POLICE, PROJECT NUMBER 85372 OUTPUT NUMBER 93042 AND 93856
 FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

Issue	Recommendation	Management comments	Status
<p><u>Improvements to project monitoring and evaluation procedures</u></p> <p>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 a regular basis at the designated decision points during the period under review contrary to the requirements stipulated in the POPP.</p>	<p>A more robust mechanism should be put in place to enhance project monitoring and regular reporting and consultations with stakeholders by:</p> <p>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.</p> <p>b) These monitoring and consultation activities, including the participation of required stakeholders, should be adequately documented and such documentation provided for audit review.</p>	<p>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 meeting should take place on a more regular basis and in 2015 this is already being improved.</p>	<p>Implemented.</p>

**APPENDIX 1 COMBINED DELIVERY REPORT AND FUND UTILISATION STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015**





UN Development Programme
Report ID: ungidrb

Combined Delivery Report by Activity

Page 1 of 18
Run Time: 17-02-2016 20:02:17

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 00085372
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00085372 Joint Programme on Rule of Law	Period :	Jan-Dec (2015)		
Output # : 00093042 Rule of Law - Justice and Corr	Impl. Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY1 (Justice Sector Institutions)

Fund : 04000 (Core Programme, UNU Centre)

71605 - Travel Tickets-International	0.00	2,008.00	0.00	2,008.00
71620 - Daily Subsistence Allow-Local	0.00	2,017.60	0.00	2,017.60
72105 - Svc Co-Construction & Engineer	0.00	3,782.70	0.00	3,782.70
72401 - Prefab structure/other buildin	0.00	1,442.32	0.00	1,442.32
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	108.72	0.00	108.72
74710 - Land Transport	0.00	495.10	0.00	495.10

Total for Fund 04000	0.00	9,854.44	0.00	9,854.44
----------------------	------	----------	------	----------

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

71610 - Travel Tickets-Local	0.00	1,132.00	0.00	1,132.00
72401 - Prefab structure/other buildin	0.00	85,582.50	0.00	85,582.50
73505 - Reimb to UNDP for Supp Srvs	0.00	4,769.30	0.00	4,769.30
75105 - Facilities & Admin - Implement	0.00	6,403.87	0.00	6,403.87

Total for Fund 26960	0.00	97,887.67	0.00	97,887.67
----------------------	------	-----------	------	-----------

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	28,500.00	0.00	28,500.00
71610 - Travel Tickets-Local	0.00	3,572.00	0.00	3,572.00
71620 - Daily Subsistence Allow-Local	0.00	420.00	0.00	420.00
72125 - Svc Co-Studies & Research Serv	303,757.65	0.00	0.00	303,757.65
72130 - Svc Co-Transportation Services	0.00	587.80	0.00	587.80
72165 - Svc Co-Social Svcs, Social Sci	0.00	720.00	0.00	720.00
72215 - Transportation Equipment	0.00	209,178.80	0.00	209,178.80
72220 - Furniture	0.00	4,000.00	0.00	4,000.00
72401 - Prefab structure/other buildin	0.00	85,582.50	0.00	85,582.50
72402 - Building Maintenance	0.00	32,396.74	0.00	32,396.74
72425 - Mobile Telephone Charges	0.00	178.67	0.00	178.67
72515 - Print Media	0.00	200.00	0.00	200.00
72615 - Micro Capital Grants-Other	0.00	24,790.00	0.00	24,790.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73505 - Reimb to UNDP for Supp Srvs	0.00	27,044.20	0.00	27,044.20
74510 - Bank Charges	0.00	6,573.38	0.00	6,573.38
75105 - Facilities & Admin - Implement	0.00	50,450.81	0.00	50,450.81
75705 - Learning costs	0.00	434.00	0.00	434.00

Total for Fund 30000	303,757.65	474,628.90	0.00	778,386.55
----------------------	------------	------------	------	------------

Fund : 30079 (EUROPEAN COMMISSION)





UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 2 of 18
Run Time: 17-02-2016 20:02:17

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2015)	
Output # : 00093042 Rule of Law - Justice and Corr		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	169,191.00	0.00	169,191.00
71610 - Travel Tickets-Local	0.00	3,944.00	0.00	3,944.00
72105 - Svc Co-Construction & Engineer	140,650.00	71,165.00	0.00	211,815.00
72125 - Svc Co-Studies & Research Serv	0.00	7,338.90	0.00	7,338.90
72165 - Svc Co-Social Svcs, Social Sci	0.00	25,165.00	0.00	25,165.00
72215 - Transportation Equipment	0.00	34,840.00	0.00	34,840.00
72220 - Furniture	0.00	59,043.00	0.00	59,043.00
72401 - Prefab structure/other buildin	0.00	291,559.94	0.00	291,559.94
72445 - Common Services-Communications	0.00	12,294.89	0.00	12,294.89
73505 - Reimb to UNDP for Supp Svcs	0.00	29,448.82	0.00	29,448.82
74105 - Management and Reporting Svcs	0.00	12,173.16	0.00	12,173.16
74510 - Bank Charges	0.00	6,689.69	0.00	6,689.69
74525 - Sundry	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	37,253.54	0.00	37,253.54
74705 - Port Operation	0.00	19,294.92	0.00	19,294.92
75105 - Facilities & Admin - Implement	0.00	64,403.63	0.00	64,403.63
Total for Fund 30079	140,650.00	843,805.49	0.00	984,455.49
Total for Activity ACTIVITY1	444,407.65	1,426,176.50	0.00	1,870,584.15
Activity : ACTIVITY2 (Justice Sector Stakeholders)				
Fund : 04000 (Core Programme, UNU Centre)				
72165 - Svc Co-Social Svcs, Social Sci	0.00	0.00	0.00	0.00
72170 - Svc Co-Humanitarian Aid & Relf	0.00	130,856.00	0.00	130,856.00
72605 - Grants to Instit & other Benef	51,525.00	- 13,975.00	0.00	37,550.00
72610 - Micro Capital Grants-Credit	0.00	- 33,850.00	0.00	- 33,850.00
73125 - Common Services-Premises	0.00	155,840.77	0.00	155,840.77
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	78,111.59	0.00	78,111.59
Total for Fund 04000	51,525.00	316,983.36	0.00	368,508.36
Fund : 26960 (CPR TTF-Conflict-Country S)				
73505 - Reimb to UNDP for Supp Svcs	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 26960	0.00	0.00	0.00	0.00
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	17,121.00	0.00	17,121.00
71305 - Local Consult.-Sht Term-Tech	0.00	77,018.00	0.00	77,018.00
71615 - Daily Subsistence Allow-Intl	0.00	213.15	0.00	213.15
71620 - Daily Subsistence Allow-Local	0.00	1,196.95	0.00	1,196.95
71635 - Travel - Other	0.00	153.27	0.00	153.27
72105 - Svc Co-Construction & Engineer	14,700.00	0.00	0.00	14,700.00
72165 - Svc Co-Social Svcs, Social Sci	139,605.15	216,519.74	0.00	356,124.89

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 3 of 18
Run Time: 17-02-2016 20:02:17

Project ID : 00085372 Joint Programme on Rule of Law Output # : 00093042 Rule of Law - Justice and Corr		Period : Impl. Partner : Location :	Jan-Dec (2015) 99999 UNDP UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72205 - Office Machinery	0.00	6,365.00	0.00	6,365.00
72215 - Transportation Equipment	0.00	87,678.00	0.00	87,678.00
72311 - Fuel, petroleum and other oils	0.00	69.68	0.00	69.68
72402 - Building Maintenance	0.00	33,192.00	0.00	33,192.00
72440 - Connectivity Charges	0.00	17.39	0.00	17.39
72605 - Grants to Instit & other Benef	22,989.00	5,960.00	0.00	28,949.00
72610 - Micro Capital Grants-Credit	0.00	33,850.00	0.00	33,850.00
72615 - Micro Capital Grants-Other	0.00	28,120.00	0.00	28,120.00
73505 - Reimb to UNDP for Supp Svcs	0.00	13,223.48	0.00	13,223.48
74220 - Translation Costs	0.00	36.89	0.00	36.89
74510 - Bank Charges	0.00	9,176.92	0.00	9,176.92
75105 - Facilities & Admin - Implement	0.00	51,486.21	0.00	51,486.21
75710 - Participation of counterparts	0.00	3,790.00	0.00	3,790.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	177,294.15	585,167.68	0.00	762,461.83
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	3,180.00	0.00	3,180.00
71610 - Travel Tickets-Local	0.00	12,496.00	0.00	12,496.00
72145 - Svc Co-Training and Educ Serv	0.00	19,350.00	0.00	19,350.00
72170 - Svc Co-Humanitarian Aid & Relif	0.00	69,850.00	0.00	69,850.00
72215 - Transportation Equipment	0.00	- 3,426.05	0.00	- 3,426.05
72505 - Stationery & other Office Supp	0.00	1,758.00	0.00	1,758.00
72605 - Grants to Instit & other Benef	69,850.00	- 69,850.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73105 - Rent	0.00	10,325.00	0.00	10,325.00
73107 - Rent - Meeting Rooms	0.00	300.00	0.00	300.00
73125 - Common Services-Premises	0.00	14,174.67	0.00	14,174.67
73505 - Reimb to UNDP for Supp Svcs	0.00	4,684.17	0.00	4,684.17
74510 - Bank Charges	0.00	378.59	0.00	378.59
74525 - Sundry	0.00	240.00	0.00	240.00
75105 - Facilities & Admin - Implement	0.00	9,375.14	0.00	9,375.14
75705 - Learning costs	0.00	620.00	0.00	620.00
Total for Fund 30079	69,850.00	73,455.52	0.00	143,305.52
Fund : 68077 (UN WB Partners)				
71605 - Travel Tickets-International	0.00	3,200.73	0.00	3,200.73
71615 - Daily Subsistence Allow-Intl	0.00	7,321.37	0.00	7,321.37
71620 - Daily Subsistence Allow-Local	0.00	13,518.00	0.00	13,518.00
74510 - Bank Charges	0.00	236.56	0.00	236.56
74525 - Sundry	0.00	1,416.31	0.00	1,416.31
Total for Fund 68077	0.00	25,692.97	0.00	25,692.97
Total for Activity ACTIVITY2	298,669.15	1,001,319.53	0.00	1,299,988.68
Activity : ACTIVITY3 (Corrections Sector)				

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"

Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdirb

Page 4 of 18
Run Time: 17-02-2016 20:00

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2015)
Output # - 00093042 Rule of Law - Justice and Corr		Impl Partner :	99999 UNDP
		Location :	UNDP Somalia
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 04000 (Core Programme, UNU Centre)

64322 - Reassignmnts-Subsistence Allow	0.00	1,057.50	0.00	1,057.50
64324 - Reassignments-Shipment	0.00	250.00	0.00	250.00

Total for Fund 04000	0.00	1,307.50	0.00	1,307.50
-----------------------------	-------------	-----------------	-------------	-----------------

Fund : 26920 (CPR TTF-Conflict - Open)

74425 - Provision for ASHI	0.00	63,500.00	0.00	63,500.00
75105 - Facilities & Admin - Implement	0.00	5,080.00	0.00	5,080.00

Total for Fund 26920	0.00	68,580.00	0.00	68,580.00
-----------------------------	-------------	------------------	-------------	------------------

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

73505 - Reimb to UNDP for Supp Svcs	0.00	665.50	0.00	665.50
74425 - Provision for ASHI	0.00	12,100.00	0.00	12,100.00
75105 - Facilities & Admin - Implement	0.00	893.59	0.00	893.59

Total for Fund 26960	0.00	13,659.09	0.00	13,659.09
-----------------------------	-------------	------------------	-------------	------------------

Fund : 30000 (PROGRAMME COST SHARING)

71620 - Daily Subsistence Allow-Local	0.00	2,138.73	0.00	2,138.73
72125 - Svc Co-Studies & Research Serv	59,385.94	- 59,270.33	0.00	115.61
72165 - Svc Co-Social Svcs, Social Sci	26,190.00	0.00	0.00	26,190.00
73505 - Reimb to UNDP for Supp Svcs	0.00	1,446.81	0.00	1,446.81
75105 - Facilities & Admin - Implement	0.00	2,092.39	0.00	2,092.39

Total for Fund 30000	85,575.94	- 53,592.40	0.00	31,983.54
-----------------------------	------------------	--------------------	-------------	------------------

Fund : 30079 (EUROPEAN COMMISSION)

72165 - Svc Co-Social Svcs, Social Sci	35,221.00	0.00	0.00	35,221.00
75105 - Facilities & Admin - Implement	0.00	2,465.47	0.00	2,465.47

Total for Fund 30079	35,221.00	2,465.47	0.00	37,686.47
-----------------------------	------------------	-----------------	-------------	------------------

Total for Activity ACTIVITY3	120,796.94	32,419.66	0.00	153,216.60
-------------------------------------	-------------------	------------------	-------------	-------------------

Activity : ACTIVITY4 (Oversight and Accountability)

Fund : 04000 (Core Programme, UNU Centre)

71615 - Daily Subsistence Allow-Intl	0.00	3,166.00	0.00	3,166.00
71620 - Daily Subsistence Allow-Local	0.00	2,166.73	0.00	2,166.73
74510 - Bank Charges	0.00	4.95	0.00	4.95
74710 - Land Transport	0.00	198.30	0.00	198.30

Total for Fund 04000	0.00	5,555.98	0.00	5,555.98
-----------------------------	-------------	-----------------	-------------	-----------------

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: ungicdrb

Combined Delivery Report by Activity

Page 5 of 18
Run Time: 17-02-2016 20:02:1

Project Id : 0005372 Joint Programme on Rule of Law		Period :	Jan-Dec (2015)	
Output # : 00053042 Rule of Law - Justice and Corr		Impl. Partner :	09999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 30000 (PROGRAMME COST SHARING)				
72165 - Svc Co-Social Svcs, Social Sci	30,357.00	1,665.00	0.00	32,022.00
72215 - Transportation Equipment	0.00	97.44	0.00	97.44
73505 - Reimb to UNDP for Supp Svcs	0.00	1,761.22	0.00	1,761.22
75105 - Facilities & Admin - Implement	0.00	2,678.31	0.00	2,678.31
Total for Fund 30000	30,357.00	6,201.97	0.00	36,558.97
Fund : 30079 (EUROPEAN COMMISSION)				
72165 - Svc Co-Social Svcs, Social Sci	15,496.75	0.00	0.00	15,496.75
75105 - Facilities & Admin - Implement	0.00	1,084.77	0.00	1,084.77
Total for Fund 30079	15,496.75	1,084.77	0.00	16,581.52
Fund : 68077 (UN WB Partners)				
73125 - Common Services-Premises	0.00	1,982.83	0.00	1,982.83
74525 - Sundry	0.00	1,416.31	0.00	1,416.31
74598 - Direct Project Costs - GOE	0.00	7,364.81	0.00	7,364.81
Total for Fund 68077	0.00	7,931.33	0.00	7,931.33
Total for Activity ACTIVITY4	45,853.75	20,774.05	0.00	66,627.80
Activity : ACTIVITY5 (Access to Justice)				
Fund : 04000 (Core Programme, UNU Centre)				
71605 - Travel Tickets-International	0.00	880.00	0.00	880.00
74510 - Bank Charges	0.00	3.15	0.00	3.15
Total for Fund 04000	0.00	883.15	0.00	883.15
Fund : 30000 (PROGRAMME COST SHARING)				
64306 - Appointment-Ticket Costs	0.00	1,928.00	0.00	1,928.00
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
71305 - Local Consult-Shrt Term-Tech	0.00	52,217.50	0.00	52,217.50
71605 - Travel Tickets-International	0.00	15,061.00	0.00	15,061.00
71615 - Daily Subsistence Allow-Intl	0.00	438.00	0.00	438.00
72125 - Svc Co-Studies & Research Serv	150,000.00	150,000.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	3,150.00	0.00	3,150.00
72160 - Svc Co-Education & Health Serv	0.00	66,540.00	0.00	66,540.00
72165 - Svc Co-Social Svcs, Social Sci	19,880.00	203,816.26	0.00	223,696.26
72215 - Transportation Equipment	0.00	48.00	0.00	48.00
72615 - Micro Capital Grants-Other	0.00	1,200.00	0.00	1,200.00
73505 - Reimb to UNDP for Supp Svcs	0.00	11,861.43	0.00	11,861.43
74120 - Capacity Assessment	0.00	13,546.00	0.00	13,546.00
74510 - Bank Charges	0.00	5,603.47	0.00	5,603.47
74525 - Sundry	0.00	0.00	0.00	0.00

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"

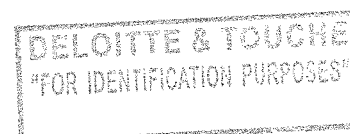


UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 6 of 18
Run Time: 17-02-2016 20:02:17

Project id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2015)	
Output # : 00093042 Rule of Law - Justice and Corr		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74598 - Direct Project Costs - GOE	0.00	1,739.30	0.00	1,739.30
75105 - Facilities & Admin - Implement	0.00	29,444.98	0.00	29,444.98
Total for Fund 30000	169,880.00	267,093.94	0.00	436,973.94
Fund : 30079 (EUROPEAN COMMISSION)				
72165 - Svc Co-Social Svcs, Social Sci	0.00	148,263.72	0.00	148,263.72
74510 - Bank Charges	0.00	1,701.75	0.00	1,701.75
75105 - Facilities & Admin - Implement	0.00	10,497.58	0.00	10,497.58
Total for Fund 30079	0.00	160,463.05	0.00	160,463.05
Total for Activity ACTIVITY5	169,880.00	428,440.14	0.00	598,320.14
Activity : ACTIVITY6 (Project Management)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	6,811.77	0.00	6,811.77
61310 - Post Adjustment - IP Staff	0.00	2,969.94	0.00	2,969.94
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,222.76	0.00	2,222.76
62315 - Contrib. to medical, social in	0.00	178.62	0.00	178.62
62320 - Mobility, Hardship, Non-remova	0.00	3,893.27	0.00	3,893.27
62335 - Hazard Duty Station Allow-IP	0.00	3,366.58	0.00	3,366.58
62340 - Annual Leave Expense - IP	0.00	439.98	0.00	439.98
63336 - Home Leave Trvl & Allow-IP Stf	0.00	385.40	0.00	385.40
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,116.00	0.00	1,116.00
63350 - Reimb of Income Tax-IP Staff	0.00	336.00	0.00	336.00
63365 - Special Oper Living Allow-IP	0.00	1,732.11	0.00	1,732.11
63530 - Contribution to EOS Benefits	0.00	777.19	0.00	777.19
63535 - Contribution to Security	0.00	1,347.16	0.00	1,347.16
63540 - Contribution to Training	0.00	248.72	0.00	248.72
63545 - Contribution to ICT	0.00	310.89	0.00	310.89
63550 - Contributions to MAIP	0.00	62.90	0.00	62.90
63555 - Contribution to UN JFA	0.00	621.77	0.00	621.77
63560 - Contributions to Appendix D	0.00	62.18	0.00	62.18
64307 - Appointment-Subsistence Allow	0.00	0.00	0.00	0.00
64308 - Appointments-Lump Sum	0.00	0.00	0.00	0.00
64309 - Appointment-Shipments	0.00	0.00	0.00	0.00
64322 - Reassignments-Subsistence Allow	0.00	1,057.50	0.00	1,057.50
64324 - Reassignments-Shipments	0.00	250.00	0.00	250.00
65116 - Contributions to ASHI Reserve	0.00	1,657.99	0.00	1,657.99
65135 - Payroll Mgt Cost Recovery ATLA	0.00	204.61	0.00	204.61
71205 - Intl Consultants-Sht Term-Tech	0.00	19,250.00	0.00	19,250.00
71405 - Service Contracts-individuals	0.00	118,424.99	0.00	118,424.99
71410 - MAIP Premium SC	0.00	497.27	0.00	497.27
71415 - Contribution to Security SC	0.00	7,927.30	0.00	7,927.30
71605 - Travel Tickets-International	0.00	17,433.69	0.00	17,433.69
71610 - Travel Tickets-Local	0.00	13,039.70	0.00	13,039.70
71615 - Daily Subsistence Allow-Intl	0.00	12,792.70	0.00	12,792.70
71620 - Daily Subsistence Allow-Local	0.00	26,416.72	0.00	26,416.72





UN Development Programme
Report ID: unglc0rb

Combined Delivery Report by Activity

Page 7 of 18
Run Time: 17-02-2016 20:02:17

Project ID : 00095372 Joint Programme on Rule of Law Output # : 00093042 Rule of Law - Justice and Corr		Period : Jan-Dec (2015) Impl. Partner : 99899 UNDP Location : UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71625 - Daily Subst Allow-Mtg Partic	0.00	1,999.00	0.00	1,999.00
72105 - Svc Co-Construction & Engineer	0.00	12,097.95	0.00	12,097.95
72120 - Svc Co-Trade and Business Serv	0.00	669.45	0.00	669.45
72126 - Svc Co-Studies & Research Serv	0.00	168.98	0.00	168.98
72130 - Svc Co-Transportation Services	0.00	574.00	0.00	574.00
72135 - Svc Co-Communications Service	0.00	1,459.76	0.00	1,459.76
72205 - Office Machinery	0.00	202.70	0.00	202.70
72210 - Machinery and Equipment	0.00	393.00	0.00	393.00
72215 - Transportation Equipment	0.00	6,316.73	0.00	6,316.73
72415 - Courier Charges	0.00	74.58	0.00	74.58
72425 - Mobile Telephone Charges	0.00	1,682.99	0.00	1,682.99
72435 - E-mail-Subscription	0.00	446.60	0.00	446.60
72440 - Connectivity Charges	0.00	3,252.40	0.00	3,252.40
72505 - Stationery & other Office Supp	0.00	314.18	0.00	314.18
72815 - Inform Technology Supplies	0.00	652.00	0.00	652.00
73107 - Rent - Meeting Rooms	0.00	631.28	0.00	631.28
73125 - Common Services-Premises	0.00	15,214.02	0.00	15,214.02
73405 - Rental & Maint-Other Office Eq	0.00	362.50	0.00	362.50
73505 - Reimb to UNDP for Supp Svcs	0.00	24.43	0.00	24.43
74120 - Capacity Assessment	0.00	29,070.40	0.00	29,070.40
74510 - Bank Charges	0.00	840.54	0.00	840.54
74525 - Sundry	0.00	242.20	0.00	242.20
74598 - Direct Project Costs - GOE	0.00	39,055.79	0.00	39,055.79
74599 - UNDP cost recovery chrgs-Bills	0.00	778.94	0.00	778.94
74710 - Land Transport	0.00	1,259.16	0.00	1,259.16
75110 - Facilities & Admin - Services	0.00	709.45	0.00	709.45
75705 - Learning costs	0.00	700.00	0.00	700.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	0.00	0.00	0.00
77310 - Post Adjustment - IP Staff-TA	0.00	980.28	0.00	980.28
77320 - Assg hardship & mob allow-TA	0.00	173.32	0.00	173.32
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	84.50	0.00	84.50
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	832.55	0.00	832.55
77385 - Contribution to Security	0.00	157.81	0.00	157.81
77386 - Contribution to ICT_TA	0.00	52.60	0.00	52.60
77395 - MAIP Premium TA/IP	0.00	14.03	0.00	14.03
77396 - PAYROLL MGT COST RECOVERY	0.00	30.71	0.00	30.71
77397 - Appendix D TAIP	0.00	10.52	0.00	10.52
Total for Fund 04000	0.00	367,185.06	0.00	367,185.06
Fund : 26920 (CPR TTF-Conflict - Open)				
73125 - Common Services-Premises	0.00	2,253.22	0.00	2,253.22
74525 - Sundry	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	8,369.10	0.00	8,369.10
75105 - Facilities & Admin - Implement	0.00	849.79	0.00	849.79
Total for Fund 26920	0.00	11,472.11	0.00	11,472.11
Fund : 26960 (CPR TTF-Conflict-Country S)				
73505 - Reimb to UNDP for Supp Svcs	0.00	41.86	0.00	41.86

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Project id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2015)	
Output # : 00093042 Rule of Law - Justice and Corr		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74110 - Audit Fees	0.00	761.13	0.00	761.13
75105 - Facilities & Admin - Implement	0.00	56.21	0.00	56.21
Total for Fund 26960	0.00	859.20	0.00	859.20
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	7,620.82	0.00	7,620.82
61310 - Post Adjustment - IP Staff	0.00	3,322.69	0.00	3,322.69
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,486.77	0.00	2,486.77
63360 - Medical Exams(Incl Pre-empl)	0.00	106.00	0.00	106.00
64307 - Appointment-Subsistence Allow	0.00	3,015.00	0.00	3,015.00
64308 - Appointments-Lump Sum	0.00	3,884.02	0.00	3,884.02
64309 - Appointment-Shipments	0.00	5,250.00	0.00	5,250.00
64321 - Reassignment-Ticket Costs	0.00	2,638.00	0.00	2,638.00
64323 - Reassignments-Lump Sum	0.00	11,117.87	0.00	11,117.87
64324 - Reassignments-Shipment	0.00	10,500.00	0.00	10,500.00
71405 - Service Contracts-Individuals	0.00	56,327.62	0.00	56,327.62
71410 - MAIP Premium SC	0.00	21.30	0.00	21.30
71415 - Contribution to Security SC	0.00	1,105.20	0.00	1,105.20
71605 - Travel Tickets-International	0.00	13,684.74	0.00	13,684.74
71610 - Travel Tickets-Local	0.00	918.14	0.00	918.14
71615 - Daily Subsistence Allow-Intl	0.00	6,153.08	0.00	6,153.08
71620 - Daily Subsistence Allow-Local	0.00	12,944.00	0.00	12,944.00
71635 - Travel - Other	0.00	988.02	0.00	988.02
72135 - Svc Co-Communications Service	0.00	433.06	0.00	433.06
72205 - Office Machinery	0.00	178.06	0.00	178.06
72215 - Transportation Equipment	0.00	987.10	0.00	987.10
72425 - Mobile Telephone Charges	0.00	1,163.03	0.00	1,163.03
72440 - Connectivity Charges	0.00	200.00	0.00	200.00
72445 - Common Services-Communications	0.00	2,695.12	0.00	2,695.12
72505 - Stationery & other Office Supp	0.00	108.77	0.00	108.77
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	130.00	0.00	130.00
73125 - Common Services-Premises	0.00	33,224.72	0.00	33,224.72
73505 - Reimb to UNDP for Supp Svcs	0.00	192.31	0.00	192.31
74105 - Management and Reporting Svcs	0.00	2,668.44	0.00	2,668.44
74110 - Audit Fees	0.00	9,402.69	0.00	9,402.69
74510 - Bank Charges	0.00	207.72	0.00	207.72
74525 - Sundry	0.00	130.00	0.00	130.00
74598 - Direct Project Costs - GOE	0.00	229,862.86	0.00	229,862.86
75105 - Facilities & Admin - Implement	0.00	30,212.09	0.00	30,212.09
75705 - Learning costs	0.00	2,337.00	0.00	2,337.00
76135 - Realized Gain	0.00	- 0.09	0.00	- 0.09
77305 - Salaries - IP Staff-TA	0.00	2,526.49	0.00	2,526.49
Total for Fund 30000	0.00	458,742.64	0.00	458,742.64
Total for Activity ACTIVITY6	0.00	838,259.01	0.00	838,259.01
Total for Output : 00093042	1,079,607.49	3,747,388.89	0.00	4,826,996.38

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 9 of 18
Run Time: 17-02-2016 20:02:1

Project Id : 0005372 Joint Programme on Rule of Law		Period :	Jan-Dec (2015)	
Output # : 00093042 Rule of Law - Justice and Cor		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Output # : 00093856 Rule of Law - Civilian Police	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

Activity :	0			
Fund : 04000 (Core Programme, UNU Centre)				
77630 - Dep Exp Owned - ITC	0.00	114.32	0.00	114.32
Total for Fund 04000	0.00	114.32	0.00	114.32
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	151.31	0.00	151.31
77630 - Dep Exp Owned - ITC	0.00	770.98	0.00	770.98
77660 - Dep Exp Owned -Vehicle	0.00	1,319.44	0.00	1,319.44
Total for Fund 30000	0.00	2,241.73	0.00	2,241.73
Fund : 30079 (EUROPEAN COMMISSION)				
75105 - Facilities & Admin - Implement	0.00	19.30	0.00	19.30
77630 - Dep Exp Owned - ITC	0.00	275.71	0.00	275.71
Total for Fund 30079	0.00	295.01	0.00	295.01
Total for Activity	0.00	2,651.06	0.00	2,651.06

Activity : ACTIVITY1 (Police Capability)

Fund : 04000 (Core Programme, UNU Centre)				
71620 - Daily Subsistence Allow-Local	0.00	1,434.67	0.00	1,434.67
72145 - Svc Co-Training and Educ Serv	0.00	500.00	0.00	500.00
72205 - Office Machinery	0.00	8.00	0.00	8.00
72320 - Wood & Paper Products	0.00	70.00	0.00	70.00
72325 - Chemical,Glass,NonMetallic Prd	0.00	228.00	0.00	228.00
72505 - Stationery & other Office Supp	0.00	264.00	0.00	264.00
74510 - Bank Charges	0.00	18.70	0.00	18.70
74525 - Sundry	0.00	188.24	0.00	188.24
Total for Fund 04000	0.00	2,711.61	0.00	2,711.61
Fund : 30000 (PROGRAMME COST SHARING)				
62335 - Hazard Duty Station Allow-IP	0.00	6,860.28	0.00	6,860.28
63405 - Learning Costs	0.00	1,850.00	0.00	1,850.00
71205 - Intl Consultants-Sht Term-Tech	0.00	40,008.54	0.00	40,008.54
71305 - Local Consult-Sht Term-Tech	0.00	11,251.00	0.00	11,251.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 10 of 18
Run Time: 17-02-2016 20:02:17

Project ID : 00085372 Joint Programme on Rule of Law Output # : 00093850 Rule of Law - Civilian Police		Period : Impl. Partner : Location :	Jan-Dec (2015) 09999 UNDP UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	0.00	2,438.48	0.00	2,438.48
71620 - Daily Subsistence Allow-Local	0.00	11,044.59	0.00	11,044.59
71625 - Daily Substst Allow-Mtg Partic	0.00	276.00	0.00	276.00
71810 - Contractual Svcs-Indiv ImpPtnr	0.00	3,059.00	0.00	3,059.00
72105 - Svc Co-Construction & Engineer	0.00	572,873.08	0.00	572,873.08
72125 - Svc Co-Studies & Research Serv	0.00	22,343.02	0.00	22,343.02
72130 - Svc Co-Transportation Services	0.00	7,857.76	0.00	7,857.76
72145 - Svc Co-Training and Educ Serv	108,000.00	192,738.20	0.00	300,738.20
72165 - Svc Co-Social Svcs, Social Sci	0.00	156,724.07	0.00	156,724.07
72215 - Transporation Equipment	0.00	24,716.70	0.00	24,716.70
72220 - Furniture	0.00	19,330.00	0.00	19,330.00
72310 - Minerals,Mining & Metal Prdcts	0.00	2,050.00	0.00	2,050.00
72330 - Medical Products	0.00	200.00	0.00	200.00
72350 - Medical Kits	0.00	2,761.41	0.00	2,761.41
72401 - Prefab structure/other buildin	0.00	5,102.29	0.00	5,102.29
72405 - Acquisition of Communic Equip	0.00	34,220.00	0.00	34,220.00
72420 - Land Telephone Charges	0.00	1,920.00	0.00	1,920.00
72425 - Mobile Telephone Charges	0.00	21.35	0.00	21.35
72445 - Common Services-Communications	0.00	7,741.43	0.00	7,741.43
72505 - Stationery & other Office Supp	0.00	1,227.00	0.00	1,227.00
72510 - Publications	0.00	711.50	0.00	711.50
72615 - Micro Capital Grants-Other	0.00	77,521.00	0.00	77,521.00
72805 - Acquis of Computer Hardware	0.00	4,054.85	0.00	4,054.85
72815 - Inform Technology Supplies	0.00	260.00	0.00	260.00
73505 - Reimb to UNDP for Supp Svcs	0.00	75,192.46	0.00	75,192.46
74105 - Management and Reporting Svcs	0.00	7,664.81	0.00	7,664.81
74510 - Bank Charges	0.00	53,743.74	0.00	53,743.74
74525 - Sundry	0.00	23,674.88	0.00	23,674.88
74710 - Land Transport	0.00	484.45	0.00	484.45
74725 - Other L.T.S.H.	0.00	1,800.00	0.00	1,800.00
75105 - Facilities & Admin - Implement	0.00	110,292.52	0.00	110,292.52
75705 - Learning costs	0.00	360.00	0.00	360.00
76135 - Realized Gain	0.00	- 0.07	0.00	- 0.07
Total for Fund 30000	108,000.00	1,484,374.14	0.00	1,592,374.14
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	43,500.00	0.00	43,500.00
71605 - Travel Tickets-International	0.00	4,828.00	0.00	4,828.00
71620 - Daily Subsistence Allow-Local	0.00	2,740.60	0.00	2,740.60
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72145 - Svc Co-Training and Educ Serv	0.00	254,334.00	0.00	254,334.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	630.00	0.00	630.00
72445 - Common Services-Communications	0.00	5,019.64	0.00	5,019.64
72615 - Micro Capital Grants-Other	0.00	18,940.00	0.00	18,940.00
73505 - Reimb to UNDP for Supp Svcs	0.00	14,427.21	0.00	14,427.21
74105 - Management and Reporting Svcs	0.00	4,969.94	0.00	4,969.94
74510 - Bank Charges	0.00	4,608.26	0.00	4,608.26
74525 - Sundry	0.00	15,209.52	0.00	15,209.52
75105 - Facilities & Admin - Implement	0.00	25,844.50	0.00	25,844.50
Total for Fund 30079	0.00	395,051.67	0.00	395,051.67

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 11 of 18
Run Time: 17-02-2016 20:02:17

Project Id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2015)
Output # : 00093856 Rule of Law - Civilian Police	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY1	108,000.00	1,882,137.42	0.00	1,990,137.42
Activity : ACTIVITY2 (Police Reform)				
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	285.00	0.00	285.00
71305 - Local Consult.-Sht Term-Tech	0.00	51,181.75	0.00	51,181.75
71605 - Travel Tickets-International	0.00	624.20	0.00	624.20
71615 - Daily Subsistence Allow-Intl	0.00	748.00	0.00	748.00
71620 - Daily Subsistence Allow-Local	0.00	210.00	0.00	210.00
72125 - Svc Co-Studies & Research Serv	0.00	103.68	0.00	103.68
72130 - Svc Co-Transportation Services	0.00	5,364.00	0.00	5,364.00
72145 - Svc Co-Training and Educ Serv	0.00	51,437.95	0.00	51,437.95
72165 - Svc Co-Social Svcs, Social Sci	0.00	49,652.00	0.00	49,652.00
72215 - Transportation Equipment	0.00	238.00	0.00	238.00
72311 - Fuel, petroleum and other oils	0.00	207.10	0.00	207.10
72505 - Stationery & other Office Supp	0.00	286.00	0.00	286.00
72610 - Publications	0.00	288.75	0.00	288.75
73120 - Utilities	0.00	2,444.18	0.00	2,444.18
73505 - Reimb to UNDP for Supp Svcs	0.00	9,092.48	0.00	9,092.48
74220 - Translation Costs	0.00	465.38	0.00	465.38
74510 - Bank Charges	0.00	2,562.17	0.00	2,562.17
75105 - Facilities & Admin - Implement	0.00	12,869.11	0.00	12,869.11
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	188,059.75	0.00	188,059.75
Fund : 30079 (EUROPEAN COMMISSION)				
71620 - Daily Subsistence Allow-Local	0.00	1,943.08	0.00	1,943.08
72105 - Svc Co-Construction & Engineer	0.00	254,334.00	0.00	254,334.00
72145 - Svc Co-Training and Educ Serv	0.00	2,343,322.80	0.00	2,343,322.80
72165 - Svc Co-Social Svcs, Social Sci	0.00	8,588.00	0.00	8,588.00
72215 - Transportation Equipment	0.00	358.00	0.00	358.00
73505 - Reimb to UNDP for Supp Svcs	0.00	146,486.34	0.00	146,486.34
74510 - Bank Charges	0.00	71,947.49	0.00	71,947.49
75105 - Facilities & Admin - Implement	0.00	197,888.58	0.00	197,888.58
Total for Fund 30079	0.00	3,024,868.29	0.00	3,024,868.29
Total for Activity ACTIVITY2	0.00	3,212,928.04	0.00	3,212,928.04
Activity : ACTIVITY3 (Project Management)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	7,725.22	0.00	7,725.22
61310 - Post Adjustment - IP Staff	0.00	3,368.21	0.00	3,368.21
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,520.83	0.00	2,520.83





UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 12 of 18
Run Time: 17-02-2016 20:02:17

Project Id : 00095372 Joint Programme on Rule of Law	Period : Jan-Dec (2015)
Output # : 00093856 Rule of Law - Civilian Police	Impl. Partner : 99999 UNDP
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62315 - Contrib. to medical, social in	0.00	89.31	0.00	89.31
62320 - Mobility, Hardship, Non-remova	0.00	2,242.97	0.00	2,242.97
62340 - Annual Leave Expense - IP	0.00	449.72	0.00	449.72
63335 - Home Leave Trvl & Allow-IP Stf	0.00	308.32	0.00	308.32
63350 - Reimb of Income Tax-IP Staff	0.00	336.00	0.00	336.00
63365 - Special Oper Living Allow-IP	0.00	927.13	0.00	927.13
63530 - Contribution to EOS Benefits	0.00	416.00	0.00	416.00
63535 - Contribution to Security	0.00	721.08	0.00	721.08
63540 - Contribution to Training	0.00	133.13	0.00	133.13
63545 - Contribution to ICT	0.00	166.41	0.00	166.41
63550 - Contributions to MAIP	0.00	44.37	0.00	44.37
63555 - Contribution to UN JFA	0.00	332.81	0.00	332.81
63560 - Contributions to Appendix D	0.00	33.28	0.00	33.28
64307 - Appointment-Subsistence Allow	0.00	3,015.00	0.00	3,015.00
64308 - Appointments-Lump Sum	0.00	3,884.02	0.00	3,884.02
64309 - Appointment-Shipments	0.00	5,250.00	0.00	5,250.00
65115 - Contributions to ASHI Reserve	0.00	887.45	0.00	887.45
65135 - Payroll Mgt Cost Recovery ATLA	0.00	109.52	0.00	109.52
71605 - Travel Tickets-International	0.00	10,159.21	0.00	10,159.21
71615 - Daily Subsistence Allow-Intl	0.00	2,802.72	0.00	2,802.72
71620 - Daily Subsistence Allow-Local	0.00	4,380.80	0.00	4,380.80
72135 - Svc Co-Communications Service	0.00	1,257.25	0.00	1,257.25
72399 - Other Materials and Goods	0.00	116.00	0.00	116.00
72415 - Courier Charges	0.00	23.16	0.00	23.16
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	616.00	0.00	616.00
73107 - Rent - Meeting Rooms	0.00	631.28	0.00	631.28
74510 - Bank Charges	0.00	62.37	0.00	62.37
74589 - UNDP cost recovery chrgs-Bills	0.00	229.10	0.00	229.10
75705 - Learning costs	0.00	1,980.00	0.00	1,980.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	2,526.49	0.00	2,526.49
77310 - Post Adjustment - IP Staff-TA	0.00	980.28	0.00	980.28
77320 - Assg hardship & mob allow-TA	0.00	173.32	0.00	173.32
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	84.50	0.00	84.50
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	832.55	0.00	832.55
77385 - Contribution to Security	0.00	157.81	0.00	157.81
77386 - Contribution to ICT_TA	0.00	52.60	0.00	52.60
77395 - MAIP Premium TA/IP	0.00	14.03	0.00	14.03
77396 - PAYROLL MGT COST RECOVERY	0.00	30.71	0.00	30.71
77397 - Appendix D TA/IP	0.00	10.52	0.00	10.52
Total for Fund 04000	0.00	60,081.48	0.00	60,081.48
Fund : 30000 (PROGRAMME COST SHARING)				
63340 - Proc trips/Rest & Recup-IP Stf	0.00	700.00	0.00	700.00
64322 - Reassignmnts-Subsistence Allow	0.00	2,115.00	0.00	2,115.00
71605 - Travel Tickets-International	0.00	17,424.29	0.00	17,424.29
71615 - Daily Subsistence Allow-Intl	0.00	9,681.62	0.00	9,681.62
71620 - Daily Subsistence Allow-Local	0.00	5,388.96	0.00	5,388.96
72125 - Svc Co-Studies & Research Serv	0.00	61.86	0.00	61.86
72135 - Svc Co-Communications Service	0.00	1,840.89	0.00	1,840.89
72145 - Svc Co-Training and Educ Serv	0.00	-1,310.76	0.00	-1,310.76





UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 13 of 18
Run Time: 17-02-2016 20:02:17

Project id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2015)
Output # : 00093866 Rule of Law - Civilian Police	Impl Partner : 99999 UNDP
	Location : UNDP Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72165 - Svc Co-Social Svcs, Social Sci	0.00	138.60	0.00	138.60
72426 - Mobile Telephone Charges	0.00	1,153.44	0.00	1,153.44
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	812.68	0.00	812.68
73505 - Reimb to UNDP for Supp Svcs	0.00	1,465.53	0.00	1,465.53
74110 - Audit Fees	0.00	1,031.20	0.00	1,031.20
74220 - Translation Costs	0.00	37.06	0.00	37.06
74510 - Bank Charges	0.00	89.23	0.00	89.23
74525 - Sundry	0.00	6,663.55	0.00	6,663.55
75105 - Facilities & Admin - Implement	0.00	3,506.37	0.00	3,506.37
75110 - Facilities & Admin - Services	0.00	954.71	0.00	954.71
75705 - Learning costs	0.00	39.27	0.00	39.27
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	51,793.50	0.00	51,793.50
Fund : 30079 (EUROPEAN COMMISSION)				
74110 - Audit Fees	0.00	6,114.38	0.00	6,114.38
75105 - Facilities & Admin - Implement	0.00	428.01	0.00	428.01
Total for Fund 30079	0.00	6,542.39	0.00	6,542.39
Total for Activity ACTIVITY3	0.00	118,417.37	0.00	118,417.37
Activity : ACTIVITY4 (Project Management)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	66,000.67	0.00	66,000.67
61310 - Post Adjustment - IP Staff	0.00	28,776.32	0.00	28,776.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	20,432.70	0.00	20,432.70
62315 - Contrib. to medical, social in	0.00	14,853.66	0.00	14,853.66
62320 - Mobility, Hardship, Non-remova	0.00	17,975.30	0.00	17,975.30
62335 - Hazard Duty Station Allow-IP	0.00	18,406.53	0.00	18,406.53
62340 - Annual Leave Expense - IP	0.00	-1,967.11	0.00	-1,967.11
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,852.05	0.00	2,852.05
63350 - Reimb of Income Tax-IP Staff	0.00	18,983.00	0.00	18,983.00
63365 - Special Oper Living Allow-IP	0.00	15,334.98	0.00	15,334.98
63530 - Contribution to EOS Benefits	0.00	3,554.09	0.00	3,554.09
63535 - Contribution to Security	0.00	6,160.48	0.00	6,160.48
63540 - Contribution to Training	0.00	1,137.29	0.00	1,137.29
63545 - Contribution to ICT	0.00	1,421.68	0.00	1,421.68
63550 - Contributions to MAIP	0.00	379.13	0.00	379.13
63555 - Contribution to UN JFA	0.00	2,843.36	0.00	2,843.36
63560 - Contributions to Appendix D	0.00	284.30	0.00	284.30
65115 - Contributions to ASHI Reserve	0.00	7,582.14	0.00	7,582.14
65135 - Payroll Mgt Cost Recovery ATLA	0.00	738.89	0.00	738.89
71205 - Int'l Consultants-Shl Term-Tech	0.00	26,250.00	0.00	26,250.00
71405 - Service Contracts-Individuals	0.00	89,340.77	0.00	89,340.77
71410 - MAIP Premium SC	0.00	246.60	0.00	246.60
71415 - Contribution to Security SC	0.00	4,041.70	0.00	4,041.70

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: unglodrb

Combined Delivery Report by Activity

Page 14 of 18
Run Time: 17-02-2016 20:02:17

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2015)	
Output # : 00093856 Rule of Law - Civilian Police		Impl Partner :	89989 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71505 - UN Volunteers-Stipend & Allow	0.00	8,497.95	0.00	8,497.95
71520 - UNV-Language Allowance	0.00	600.00	0.00	600.00
71535 - UNV-Medical Insurance	0.00	1,162.06	0.00	1,162.06
71540 - UNV-Global Charges	0.00	382.25	0.00	382.25
71541 - UNVs-Contribution to security	0.00	382.42	0.00	382.42
71550 - UNV-Resettlement Allowance	0.00	708.17	0.00	708.17
71590 - UNV Development Effectiveness	0.00	1,440.00	0.00	1,440.00
71605 - Travel Tickets-International	0.00	8,059.03	0.00	8,059.03
71615 - Daily Subsistence Allow-Intl	0.00	14,754.81	0.00	14,754.81
71620 - Daily Subsistence Allow-Local	0.00	34,877.82	0.00	34,877.82
71635 - Travel - Other	0.00	437.00	0.00	437.00
72125 - Svc Co-Studies & Research Serv	0.00	210.19	0.00	210.19
72415 - Courier Charges	0.00	23.16	0.00	23.16
72425 - Mobile Telephone Charges	0.00	28.54	0.00	28.54
72505 - Stationery & other Office Supp	0.00	146.67	0.00	146.67
72810 - Acquis of Computer Software	0.00	580.00	0.00	580.00
73115 - Moving Expenses	0.00	57.47	0.00	57.47
73125 - Common Services-Premises	0.00	10,515.02	0.00	10,515.02
73505 - Reimb to UNDP for Supp Svcs	0.00	24.43	0.00	24.43
74120 - Capacity Assessment	0.00	14,535.20	0.00	14,535.20
74510 - Bank Charges	0.00	534.14	0.00	534.14
74525 - Sundry	0.00	39,055.79	0.00	39,055.79
75705 - Learning costs	0.00	500.00	0.00	500.00
76135 - Realized Gain	0.00	-1.85	0.00	-1.85
Total for Fund 04000	0.00	483,140.80	0.00	483,140.80
Fund : 30000 (PROGRAMME COST SHARING)				
62335 - Hazard Duty Station Allow-IP	0.00	631.23	0.00	631.23
71405 - Service Contracts-Individuals	0.00	51,175.27	0.00	51,175.27
71410 - MAIP Premium SC	0.00	207.32	0.00	207.32
71415 - Contribution to Security SC	0.00	3,371.08	0.00	3,371.08
71615 - Daily Subsistence Allow-Intl	0.00	1,418.90	0.00	1,418.90
71620 - Daily Subsistence Allow-Local	0.00	2,844.70	0.00	2,844.70
72425 - Mobile Telephone Charges	0.00	172.16	0.00	172.16
73505 - Reimb to UNDP for Supp Svcs	0.00	3,169.56	0.00	3,169.56
75105 - Facilities & Admin - Implement	0.00	4,439.33	0.00	4,439.33
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	67,429.55	0.00	67,429.55
Total for Activity ACTIVITY4	0.00	550,570.35	0.00	550,570.35
Total for Output : 00093856	108,000.00	5,765,704.24	0.00	5,874,704.24

Output # : 00094812 One Uniform/Community Oriented		Impl Partner :	99999 UNDP
		Location :	UNDP Somalia
Activity : ACTIVITY1 (Operational service uniform)			

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 15 of 18
Run Time: 17-02-2016 20:02:17

Project Id : 00085372 Joint Programme on Rule of Law	Period :	Jan-Dec (2015)		
Output # : 00094812 One Uniform/Community Oriented	Impl Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

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

71205 - Int'l Consultants-Sht Term-Tech	0.00	20,211.29	0.00	20,211.29
71305 - Local Consult.-Sht Term-Tech	0.00	47,999.00	0.00	47,999.00
71605 - Travel Tickets-International	0.00	3,663.00	0.00	3,663.00
71620 - Daily Subsistence Allow-Local	0.00	1,500.00	0.00	1,500.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,334.00	0.00	1,334.00
72105 - Svc Co-Construction & Engineer	0.00	62,165.07	0.00	62,165.07
72145 - Svc Co-Training and Educ Serv	0.00	137,529.00	0.00	137,529.00
72515 - Print Media	0.00	400.00	0.00	400.00
72615 - Micro Capital Grants-Other	0.00	23,150.00	0.00	23,150.00
74510 - Bank Charges	0.00	30.35	0.00	30.35
74525 - Sundry	0.00	32.36	0.00	32.36
75105 - Facilities & Admin - Implement	0.00	23,841.12	0.00	23,841.12
Total for Fund 32045	0.00	321,855.19	0.00	321,855.19

Total for Activity ACTIVITY1 0.00 321,855.19 0.00 321,855.19

Activity : ACTIVITY2 (Enhanced Community Engagement)

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

72315 - Food & Textile Products	0.00	4,900.00	0.00	4,900.00
72405 - Acquisition of Communic Equip	0.00	3,472.00	0.00	3,472.00
72505 - Stationery & other Office Supp	0.00	918.00	0.00	918.00
74510 - Bank Charges	0.00	85.75	0.00	85.75
75105 - Facilities & Admin - Implement	0.00	750.06	0.00	750.06
Total for Fund 32045	0.00	10,125.81	0.00	10,125.81

Total for Activity ACTIVITY2 0.00 10,125.81 0.00 10,125.81

Activity : ACTIVITY3 (Project Management)

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

73125 - Common Services-Premises	0.00	133,602.60	0.00	133,602.60
74525 - Sundry	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	372,332.08	0.00	372,332.08
75105 - Facilities & Admin - Implement	0.00	40,474.78	0.00	40,474.78
Total for Fund 32045	0.00	546,409.46	0.00	546,409.46

Total for Activity ACTIVITY3 0.00 546,409.46 0.00 546,409.46



Combined Delivery Report by Activity

UN Development Programme
Report ID: ungicdrb

Page 16 of 18
Run Time: 17-02-2016 20:02:17

Project id : 00085372 Joint Programme on Rule of Law	Period :	Jan-Dec (2015)		
Output # : 00084812 One Uniform/Community Oriented	Impl Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Output : 00084812	0.00	876,390.46	0.00	876,390.46
-----------------------------	------	------------	------	------------

Project Total :	1,187,607.49	10,392,483.59	0.00	11,580,091.08
-----------------	--------------	---------------	------	---------------

Signed By :

Date :

17-2-16

Signed By :

Date :

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: unglcdrv

Combined Delivery Report by Activity

Page 17 of 18
Run Time: 17-02-2016 20:02:19

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 00085372
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	2,551,328.31	0.00	2,551,328.31
46820 - Somalia/SO/Hargeisa	0.00	891.31	0.00	891.31
46823 - North West Somalia	187,114.75	1,097,245.40	0.00	1,284,360.15
46824 - North East Somalia	122,624.15	1,356,617.22	0.00	1,479,241.37
46825 - South Central Somalia	877,868.59	5,385,401.35	0.00	6,264,269.94

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 0005372
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 0005372 Joint Programme on Rule of Law

Period : As Of Dec31,2015

Output # 00099042 Impl. Partner :99999 UNDP

	UNDP AMOUNT
Outstanding NEX advances	449,080.95
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	57,673.00

Output # 00093656 Impl. Partner :99999 UNDP

	UNDP AMOUNT
Outstanding NEX advances	109,735.00
Undepreciated Fixed Assets	38,862.19
Inventory	0.00
Prepayments	0.00
Commitments	62,508.36

Output # 00094012 Impl. Partner :99999 UNDP

	UNDP AMOUNT
Outstanding NEX advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Prepayments	0.00
Commitments	449,376.57

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"

APPENDIX II: STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2015

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: UNAM5558

Asset Management Detail Report

Page 1 of 3
Run Time: 29-02-2016 09:02:

Business Unit: SOM10
Operating Unit:
Country: Somalia
Department:
Category: In Service
Project Type: All
Impl Agency:
Amount >=0
Fund Code:
From/To date: 01-JAN-2015 ~ 31-DEC-2015
Project: 00093856 Profile ID:

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001772	ITC1	A) Notebook computers	118233	JRMXPL	LATITUDE E6220	SOMAR1100	2012-04-12
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1900.00	1.00	SOM	46801	001981	12269	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001773	ITC1	A) Notebook computers	118234	JRMXPL	LATITUDE E6220	SOMAR1100	2012-04-12
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1900.00	1.00	SOM	46801	001981	10159	00093856	30079
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002161	ITC1	A) Notebook computers	118723	G75LGS1	E6420	SOMOG1100	2012-10-18
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1658.47	1.00	SOM	46801	001981	12269	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002163	ITC1	A) Notebook computers	118722	G75LGS1	DELL LATITUDE E6420	SOMAR1100	2012-10-18
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1658.47	1.00	SOM	46801	001981	10159	00093856	30079
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002164	ITC1	A) Notebook computers	118724	G75LGS1	E6420	SOMAR1101	2012-10-18
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1658.47	1.00	SOM	46801	001981	12269	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002165	ITC1	A) Notebook computers	118725	G75LGS1	E6420	SOMAR1100	2012-10-18
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1658.47	1.00	SOM	46801	001981	12269	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002166	ITC1	A) Notebook computers	118726	G75LGS1	E6420	SOMAR1100	2012-10-18
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1658.47	1.00	SOM	46801	001981	12269	00093856	30000

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme

Report ID: UNAM5559

Asset Management Detail Report

Page 2 of 3

Run Time: 29-02-2016 09:02

Business Unit: SOM10
Operating Unit:
Country: Somalia
Department:
Category: In Service
Project Type: All
Amount >=0
Fund Code:
From/To date: 01-JAN-2015 ~ 31-DEC-2015
Project: 00093856 Profile ID:

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002642	ITC1	A) Notebook computers	000000002642	87VPMX1	Donor	SOMMOG1100	2013-10-10
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1670.00	1.00	SOM	46801	001981	12269	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002645	ITC1	A) Notebook computers	000000002645	9CWPXM1	Donor	SOMMOG1100	2013-10-10
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1670.00	1.00	SOM	46801	001981	12269	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002646	ITC1	A) Notebook computers	000000002646	FTWPMX1	Donor	SOMMOG1100	2013-10-10
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1670.00	1.00	SOM	46801	001981	12269	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000002989	MTRV4	A) Automobiles or cars	000000002989	UNITCSV6120579179	Donor	SOMMOG1100	2015-03-18
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	19000.00	1.00	SOM	46825	001981	00187	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003069	ITC1	A) Notebook computers	119473	CH3BNJ2	Donor	SOMHAR1100	2015-07-01
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1990.00	1.00	SOM	46801	001981	00551	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003073	ITC1	A) Notebook computers	119474	JK3BNJ2	Donor	SOMHAR1100	2015-07-01
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1990.00	1.00	SOM	46801	001981	00551	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003074	ITC1	A) Notebook computers	119715	HXJMR32	Donor	SOMNRE3104	2015-07-01
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1990.00	1.00	SOM	46801	001981	00551	00093856	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003078	ITC1	A) Notebook computers	119716	4VJMR32	Donor	SOMNRE3104	2015-07-01
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1990.00	1.00	SOM	46801	001981	00551	00093856	30000

LOTTE & TOUCHE
FOR IDENTIFICATION PURPOSES



UN Development Programme
Report ID: UNAM5558

Asset Management Detail Report

Page 3 of 3

Run Time: 29-02-2016 09:02:

Business Unit: SOM10		Country: Somalia		Category: In Service		Project Type: All		Amount >=0		From/To date: 01-JAN-2015 ~ 31-DEC-2015	
Operating Unit:		Department:		Impl Agency:		Donor:		Fund Code:		Project: 00093856 Profile ID:	
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>			
SOM10	000000003105	ITC1	A) Notebook computers	103184	29Y5R32		SOMMOG1100	2015-10-08			
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>			
USD	1829.00	1.00	SOM	46801	001981	00012	00093856	04000			
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>			
SOM10	000000003111	ITC1	A) Notebook computers	000000003111	25684816286		SOMMOG1100	2015-10-08			
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>			
USD	1829.00	1.00	SOM	46801	001981	00012	00093856	04000			
Count:		17		Total Value:		47,720.35 (USD)					

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"

Digitally signed by George Conway
DN: cn=George Conway, o=UNDP,
Somalia, ou=UNDP,
email=george.conway@undp.org,
c=US
Date: 2016.07.22 14:44:11 +03'00'

* The total value of assets of US\$ 47,720.35 as shown in the above Statement of Fixed Assets is the cost of purchase of the assets. The fixed assets amount of US\$ 38, 862.19 in the CDR is the Net Book Value of these assets. The difference of US\$ 8,858.16 is the accumulated depreciation charge on these assets.