

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP IN THE UNITED REPUBLIC OF TANZANIA**

**DEMOCRATIC EMPOWERMENT PROJECT**  
**(Directly Implemented Project No. 68932,**  
**Output Nos. 84843, 85888, 84841, 83810 and 84844)**

**Report No. 1681**  
**Issue Date: 29 August 2016**

**Report on the Audit of UNDP in the United Republic of Tanzania  
Democratic Empowerment Project  
(Project No. 68932, Output Nos. 84843, 85888, 84841, 83810 and 84844)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte and Touche (the audit firm), from 23 May to 10 June 2016, conducted an audit of the Democratic Empowerment Project (Project No. 68932, Output Nos. 84843, 85888, 84841, 83810 and 84844) (the Project), which is directly implemented and managed by the UNDP Country Office in the United Republic of Tanzania (the Office). This was the first audit of the Project.

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 statement<sup>1</sup> as of 31 December 2015 as well as Statement of Assets as of 31 December 2015. 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	NFI** (in \$ '000)
10,635	Unqualified	-	75	Qualified	16

\*Expenditures recorded in the Combined Delivery Report were \$11.7 million. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country amounting to \$1 million.

\*\*NFI = Net Financial Impact

The audit firm qualified its opinion on the project assets due to an asset valued at \$16,083 that had been transferred to an implementing partner without timely updating the Statement of Asset records. The Office took action and the concerned asset was removed from the Statement of Assets effective 5 August 2016.

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

**Key recommendations:** Total = 3, high priority = 0


The audit did not result in any high (critical) priority recommendations. There are three medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." These recommendations include actions to address (i) weaknesses in controls over value added tax (VAT); (ii) long-outstanding purchase orders not timely closed; and (iii) non-compliance with UNDP's asset recognition policy.

The three recommendations aim to ensure the reliability and integrity of financial and operational information, as well as compliance with legislative mandates, regulations and rules, policies and procedures (Recommendations 3.1.1, 3.1.2, 3.1.3), and safeguarding of assets (Recommendation 3.1.3).

**Management comments and action plan**

The UN Resident Coordinator and UNDP Resident Representative accepted all three recommendations and is in the process of implementing them.

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 TANZANIA  
DIRECTLY IMPLEMENTED PROJECT  
DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932  
OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844  
FOR THE PERIOD 1 JANUARY 2015  
TO 31 DECEMBER 2015  
ISSUED 23 August 2016**

## LIST OF ABBREVIATIONS

CDR	Combined Delivery Report
CSO	Civil Society Organization
DEP	Democratic Empowerment Project
DIM	Directly Implemented Project
EMB	Electoral Management Body
ESP	Electoral Support Project
GAAP	Generally accepted accounting principles
GSSC	Global Shared Service Center
IPSAS	International Public Sector Accounting Standards
OAI	Office of Audit and Investigations
MKUKUTA	National Strategy for Growth and Poverty Reduction
MKUZA	The Zanzibar Strategy for Growth and the Reduction of Poverty
NAM	Needs Assessment Mission
PWDs	People with Disabilities
UNDAP	UN Development Assistant Plan
UNDP	United Nations Development Programme

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## **1.0 EXECUTIVE SUMMARY**

### **1.1 Background of the project**

The overall objective of the DEP is to contribute to the UNDP's Outcome 7; which is "strengthening the capacity of key institutions of democracy to effectively implement their election and political functions." Such enhanced credibility and capacity for these institutions will contribute to the improvement of the democratic character of Tanzania as an overall outcome. These improvements will help consolidate gains from past years of democratic institutional strengthening through various UNDP managed donor funded projects starting with the ESP (2005), the DDTP (2006-2010), and the ESP 2010. DEP will directly support UNDP's Cluster III Governance component that, in turn, supports MKUKUTA's 2010-2015 goals for governance and accountability, and MKUZA 2010-2015 goals for good governance and national unity.

The project will have the following four outputs or components which are informed by the UNDP and the recommendations of recent reports and studies including the NAM, project evaluations and observer missions:

- 1) Capacity of the key democratic institutions (EMBs, RFp) enhanced to support and promote legal and institutional reform;
- 2) Capacity of the EMBs to conduct credible elections enhanced through strategic, technical and operational support and improved EMB engagement with stakeholders (i.e. political parties, CSOs, and the media) to improve the democratic environment;
- 3) Inclusive participation in elections and politics enhanced through the empowerment of women, youth and PWDs; and
- 4) National peace infrastructure enhanced to mitigate election-related conflicts.

The project will ensure to have effective harmonization by ensuring that gender equality is included in all components.

### **1.2 Audit objective**

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

- Express an opinion on whether the financial expenses incurred by the project from 1 January to 31 December 2015 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.

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.

### **1.3 Audit scope**

The audit covered all activities of the project No. 68932, output Nos. 84843, 85888, 84841, 83810 and 84844 - Democratic empowerment project during the period from 1 January to 31 December 2015; and included reviewing of the project's reports and records as maintained by UNDP Country Office in Tanzania.

## 1.0 EXECUTIVE SUMMARY (Continued)

### 1.3 Audit scope (Continued)

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 the country 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 expenses are shown below:

	Project No 68932 US\$
UNDP Tanzania audited expenses	10,635,490
UNDP Tanzania expenses not audited	<u>*1,073,508</u>
Amount as per CDR	<u>11,708,998</u>

\*The amount related to payroll expenses under account code 61305 for US\$ 709,364 and expenditure under code 61310 and 62305 for post adjustment-IP staff and dependency allowances respectively amounting to US\$ 364,144 which were all processed at Headquarters and UNDP Tanzania country office had no support documents, hence they were not within scope of the audit. As per the audit terms of reference these costs are outside the scope of audit.

### 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:

- (1) Expensing of Value Added Tax (VAT) amounting to USD 100,437 whereas UNDP/DEP was exempted from VAT.

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

In our opinion, the attached combined delivery report (CDR) and funds utilization statement, present fairly in all material respects the expenditure of US\$ 10,635,490 (note 2.2.4) 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.



## 1.0 EXECUTIVE SUMMARY (Continued)

### 1.5 Summary of audit opinions (Continued)

#### (ii) Statement of fixed assets

The results of our tests disclosed the following:

- (1) An asset costing US\$ 16,083 which was given to an Implementing Partner but yet to be updated in the UNDP system contrary to UNDP policy on asset management

In our opinion, the attached Statement of Assets, except of the reasons provided in paragraph 1 above presents fairly, in all material respects, the balance of inventory of the UNDP project No 68932 – Democratic empowerment project in Tanzania for the period 1 January to 31 December 2015, amounting to US\$ 74,772 as at 31 December 2015 in accordance with UNDP accounting policies.

#### (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	Weakness in controls over Value Added Tax (VAT)	Medium
3.1.2	Long outstanding purchase orders	Medium
3.1.3	Non-compliance with UNDP policy on asset management	Medium

#### Use of this Report

This report is solely for the purpose set forth in the above objective and for your information and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the report of expenses, fixed assets and cash specified above and does not extend to any financial statements of the UNDP Tanzania Country Office, taken as a whole.

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,



**Certified Public Accountants (Tanzania)**  
**Dar es Salaam**

The Director  
Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)

Dear Sir,

## **PART 2** **FINANCIAL AUDIT REPORTS**

### **2.0 Independent auditors' report on the combined delivery report and fund utilization statement**

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP project no. 68932- Democratic Empowerment Project (with Outputs No.84843;85888;84841; 83810 and 84844)-totaling USD 10,635,490 for the period 1 January 2015 to 31 December 2015. The CDR expenditure amounting to USD 11,708,998 comprised of expenditure processed and approved by other UNDP offices outside of the country of USD 1,073,508 which were excluded from the scope of our audit.

Management is responsible for the preparation of the statement for Democratic Empowerment Project (DEP) in Tanzania 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.

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement, present fairly, in all material respects, the expenses of USD 10,635,490 (note 2.2.4) incurred by the project Democratic Empowerment project (DEP) 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 the report. 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.

Deloitte & Touche  
Certified Public Accountants (Tanzania)



Signed by: D.C. Nchimbi  
Dar es Salaam

23 August 2016



The Director  
Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)

Dear Sir,

## **2.1 Report of the Independent auditors' report to UNDP on the statement of fixed assets**

We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP project No. 68932- Democratic Empowerment Project (with Outputs nos.84843; 85888; 84841; 83810 and 84844) - as at 31 December 2015.

Management is responsible for the preparation of the statement for the Democratic Empowerment Project (DEP) 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.

### **Basis for qualified opinion**

1. Included in the DIM's fixed assets is an asset costing US\$ 16,083 (21.5% of the net assets) that was given to an Implementing Partner but was yet to be updated in the UNDP system at period end contrary to the UNDP policy on asset management.

In our opinion, the attached Statement of Assets, except for the reasons provided in paragraph 1 above, presents fairly, in all material respects, the balance of fixed assets of the UNDP project No 68932- Democratic Empowerment Project (with Outputs nos.84843; 85888; 84841; 83810 and 84844), amounting to US\$ 74,772 as at 31 December 2015 in accordance with UNDP accounting policies.

Deloitte & Touche  
Certified Public Accountants (Tanzania)



Signed by: D.C. Nchimbi  
Dar es Salaam

23 August 2016

## 2.2 NOTES TO THE FINANCIAL STATEMENTS

### 2.2.1 Basis of accounting

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

### 2.2.2 Expenditure

Expenses included in the combined delivery report and fund utilization statement are recognized when the goods or services have been received by UNDP.

### 2.2.3 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.

### 2.2.4 Summary of expenses

A summary of expenses is as shown below:

Output No.	Subtotal UNDP Expenses per CDR
83810	1,354,244.80
84841	2,092,086.74
84843	5,046,767.18
84844	1,122,333.67
85888	<u>2,093,575.23</u>
Total Amount as per CDR	<u>11,708,997.60</u>
	Project No 68932 US\$
UNDP Tanzania audited expenses	10,635,490
UNDP Tanzania expenses not audited	<u>*1,073,508</u>
Amount as per CDR	<u>11,708,998</u>

\* The amount related to payroll expenses under account code 61305 for US\$ 709,364 and expenditure under code 61310 and 62305 for post adjustment-IP staff and dependency allowances respectively amounting to US\$ 364,144 which were all processed at Headquarters and UNDP Tanzania country office had no support documents, hence they were not within scope of the audit. As per the audit terms of reference these costs are outside the scope of audit.

### 2.2.5 Fixed assets

Tangible assets purchased during the year at a cost of 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.

### 2.2.6 Commitments

This represents a legal and financial obligation arising from a contract, agreement, or other form of undertaking by UNDP or based on a liability recognized by UNDP against the resources of the period.



### PART 3 MANAGEMENT LETTER

#### 3.0 Current period management letter findings and recommendation

##### 3.1.1 Weaknesses in control over Value Added Tax (VAT)

Observation
<p>We calculated that the DIM Project had expensed Value Added Tax (VAT) amounting to US \$ 100,437 for procurements made during the reporting period, whereas UNDP /DEP was exempted from VAT and was obliged to claim VAT from the Tanzania Revenue Authority (TRA). We also noted that UNDP had a dedicated account code 14056 for Value Added Tax in the Atlas ERP system, however, it was not used for recording of VAT by the Office. Instead the Office maintained a tracking excel sheet outside the system for the paid VAT that were expensed during the period. According to the UNDP Office tracking sheet the project expenses \$78,569 for VAT during 2015, out of which amount received in 2015 was \$19,713; received in 2016 is \$10,485.16; and yet to be received as per the tracking sheet was \$48,370.65 The audit could not verify and rely on this information. The audit assessed the tracking sheet mechanism used by the Office as prone to human errors because it could not be reconciled with transaction data in the Atlas ERP system or source documents like Invoices.</p> <p>We understood from management that the Tanzania TCO team approved for expensing VAT directly to the project and reversing the entries once the refund from TRA was successful. Management approved this as a temporary measure pending results of the discussion that was ongoing between UN Agencies and Tanzania Revenue Authority regarding the new VAT requirements.</p> <p>The practice overstated the Project expenditure for the period under review. The accuracy and completeness of the VAT outstanding to be claimed from TRA was not easily determined with certainty; and failure to claim VAT may have an adverse impact on other planned and approved activities for funds expensed for VAT instead of being used for project activities.</p>
Recommendation
<p>Management should investigate and claim all of the expensed Value Added Tax (VAT); and thereafter adjust the Project expenditure appropriately. In future Value Added Tax (VAT) should be treated as a receivable and the proper Atlas chart of accounts be used for recording it.</p>
Significance
<p>"Medium"</p>
Management response
<p>The amendment of VAT act in 2015 came with a lot of challenges requiring among others UNDP to pay VAT in advance and request for reimbursement. There have been internal discussions on how to record VAT in the system and temporarily the decision was to expense it (VAT) and credit back (the expenses) once the refund is received from TRA.</p> <p>UNDP concurs with your recommendation, the decision has been reached to treat VAT as receivable and the proper VAT chart of accounts assigned in the system will be used for recording it.</p>



### 3.1 Current period management letter findings and recommendation (Continued)

#### 3.1.2 Long outstanding Purchase Orders

Observation	
<p>Included in the period end commitments amounting to US\$ 435,803 were commitments amounting to US \$144,405 related to Purchase Orders with contracts that ended before 31 December 2015 that had no probable discharge of deliverables after the end of the contracts. However, the status of the POs in the system was still open. Details of the noted POs are summarised in the table below:</p>	
PO DETAILS	CONTRACT DETAILS
PO No.TZA10-0000013056 18 March 2015 Amount: US \$16,872.00	Contract Amount: US \$16,872 From : 1 March 2015 To: 27 October 2015 Date: 12 March 2015
PO No: TZA10-0000013135 Date: 9 June 2015 Amount: US \$ 20,592	Contract Amount: US \$20,592 From : 1 June 2015 To: 27 October 2015 Date: 28 May 2015
PO No.TZA10-0000012768 28 April 2014 Amount: US \$ 19,500	Contract Amount: US \$19,500 From : 29 April 2014 To: 24 June 2014 Date: 25 April 2014
<p>We understood from management that the commitments were not utilized due to activities that were not honoured for political reasons. Management did not reverse all the unutilized Local Purchase Orders which were booked as commitments during the period.</p> <p>The long outstanding Purchase Orders with outdated contracts may result into invalidity of commitments.</p>	
Recommendation	
<p>Management should ensure Purchase Orders for outdated contracts and for which projects will not receive future service from the counterparts are immediately closed to release the available fund.</p>	
Significance	
<p>"Medium"</p>	
Management response	
<p>As part of annual financial closure, UNDP has strict guidelines on how to treat the accrued expenses in line with IPSAS requirements. All commitments (POs) need to be reviewed and only those lines that have not been delivered are maintained and certified as commitment at the end of that particular year. Errors happened where some POs were skipped from the list to be closed. To address the finding we have closed all the POs whose underlying contracts are no longer valid and proper adjustment done on the system in 2016. Also the responsible unit has been notified to be more keen and avoid this mistake from recurring.</p>	
Auditor's response	
<p>The finding is maintained because for the period under review, the fund utilization statement reflected these outstanding commitments and the audit is certifying the CDR and fund utilization statement for 2015. Corrective adjustments made by the Office in 2016 will reflect in the 2016 CDR and fund utilization statement and will net out against the calendar years 2015-2016.</p>	



### 3.1 Current period management letter findings and recommendation (Continued)

#### 3.1.3 Non compliance with UNDP asset recognition policy

Observation
<p>Included in the period end UNDP's Fixed Assets system was ORPP Server Act1.1.9 - an Asset ID number 1833 at a cost of US\$ 16,083 that was given to the Implementing Partner. However, for the period under review, the asset was still in the UNDP asset system.</p> <p>The practice is contrary to UNDP policy that requires asset to be included in their system for assets of which they have controls to use or have benefit in pursuit of its objectives and/or regulate others from access of others to that benefit. In general, an asset will meet the "use and control" criteria where it is physically located on UNDP premises (whether owned or leased). However, the noted asset above was not located at UNDP nor did UNDP had control on the asset.</p> <p>We understood from Management that the asset records were updated in 2016 to reflect assets in line with the UNDP Policy.</p>
Recommendation
<p>Management should maintain assets in line with the UNDP policy and ensure that the asset system is up to date to reflect assets under UNDP access and control.</p>
Significance
<p>"Medium"</p>
Management response
<p>This entry was noted and proper action was taken in 2016 to reverse the selection of a non UNDP item to UNDP asset module. UNDP is highly committed to proper management of its assets according to IPSAS and UNDP's regulations and rules. Also the controls in place are that at the country office we cannot process the reversal this has to be done at Global Shared Service Center (GSSC). As discussed and the response to our email from GSSC, it took time to pass proper entries in the system to correct the selection of Non UNDP catalogue item from UNDP Catalogue.</p> <p>Effective 5 August 2016, asset 1833 has been removed from Atlas in service report.</p>
Auditor's response
<p>The finding is maintained because for the period under review, the statement of assets was overstated with \$16,083. The audit is certifying the Statement of Assets as of 31 December 2015. Corrective adjustments made by the Office in 2016 to remove Asset ID number 1833 will reflect in the 2016 Statement of Assets for the project.</p>

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

**APPENDIX 1**

**COMBINED DELIVERY REPORT AND FUND UTILISATION STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2015**



UN Development Programme  
Report ID: unglorp

Combined Delivery Report By Project

Page 1 of 4  
Run Time: 23-02-2016 05:02:20

Selection Criteria :

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project ID : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00083810

Project Id : 00068532 Democratic Empowerment Project	Period :	Jan-Dec (2015)	
Output # : 00083810 Inclusive Participation	Impl. Partner :	03235 UNDP (Direct Execution)	
	Location :	United Republic of Tanzania	
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 38204 (Tanzania - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	53,815.36	0.00	53,815.36
61310 - Post Adjustment - IP Staff	0.00	25,807.44	0.00	25,807.44
62305 - Dependency Allowances-IP Staff	0.00	3,614.33	0.00	3,614.33
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	16,937.34	0.00	16,937.34
62315 - Contrib. to medical, social in	0.00	1,817.64	0.00	1,817.64
62320 - Mobility, Hardship, Non-remova	0.00	6,771.13	0.00	6,771.13
62330 - Rental Supplements - IP Staff	0.00	1,645.60	0.00	1,645.60
62340 - Annual Leave Expense - IP	0.00	3,990.12	0.00	3,990.12
63315 - Compensatory payments-IP Staff	0.00	0.00	0.00	0.00
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	6,644.48	0.00	6,644.48
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,449.16	0.00	1,449.16
63515 - Security-related Costs	0.00	0.00	0.00	0.00
63520 - Personal Security Measures	0.00	892.50	0.00	892.50
63530 - Contribution to EOS Benefits	0.00	2,985.84	0.00	2,985.84
63535 - Contribution to Security	0.00	3,583.07	0.00	3,583.07
63540 - Contribution to Training	0.00	955.50	0.00	955.50
63545 - Contribution to ICT	0.00	1,194.34	0.00	1,194.34
63550 - Contributions to MAIP	0.00	318.49	0.00	318.49
63555 - Contribution to UN JFA	0.00	2,388.72	0.00	2,388.72
63560 - Contributions to Appendix D	0.00	238.90	0.00	238.90
65105 - Contrib Med Ins Plan-Retiree-NP	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	6,369.83	0.00	6,369.83
65135 - Payroll Mgt Cost Recovery ATLA	0.00	476.51	0.00	476.51
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
72605 - Grants to Instit & other Benef	0.00	785,144.00	0.00	785,144.00
75105 - Facilities & Admin - Implement	0.00	67,695.95	0.00	67,695.95

Total for Fund 30000 0.00 994,736.25 0.00 994,736.25

Fund : 30079 (EUROPEAN COMMISSION)

72605 - Grants to Instit & other Benef	0.00	335,989.30	0.00	335,989.30
75105 - Facilities & Admin - Implement	0.00	23,519.25	0.00	23,519.25

Total for Fund 30079 0.00 359,508.55 0.00 359,508.55

Total for Dept : 38204 0.00 1,354,244.80 0.00 1,354,244.80

Total for Output : 00083810 0.00 1,354,244.80 0.00 1,354,244.80

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016



REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglc000

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:26

Project Id : 00068932 Democratic Empowerment Project  
Output # : 00083810 Inclusive Participation

Period : Jan-Dec (2015)  
Impl. Partner : 03235 UNDP (Direct Execution)  
Location : United Republic of Tanzania

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Project Total :	0.00	1,354,244.80	0.00	1,354,244.80

United Nations Development Programme  
P. O. Box 9182 - Dar-es-Salaam  
Tanzania

signed By

JODFREY MULISA

Date

23/2/2016

signed By

Thomas Mwa

Date

23/02/2016

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglatrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:21

Selection Criteria:

Business Unit: TZA10  
Period: Jan-Dec (2015)  
Selected Project Id: ALL  
Selected Fund Code: ALL  
Selected Dept. IDs: ALL  
Selected Outputs: 00083810

Project Id : ALL	Period :	Jan-Dec (2015)		
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
38204 - Tanzania - Dem. Governance	0.00	1,354,244.80	0.00	1,354,244.80

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:10

Selection Criteria:

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084841

Project Id : 00068932 Democratic Empowerment Project	Period :	Jan-Dec (2015)		
Output # : 00084841 Legal & Institutional Reforms	Impl. Partner :	03235 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 38204 (Tanzania - Dem. Governance)

Fund : 04000 (Core Programme, UNU Centro)

72105 - Svc Co-Construction & Engineer	0.00	400,000.00	0.00	400,000.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>400,000.00</b>

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	147,973.18	0.00	147,973.18
61310 - Post Adjustment - IP Staff	0.00	33,357.88	0.00	33,357.88
62305 - Dependency Allowances-IP Staff	0.00	9,054.32	0.00	9,054.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	22,675.77	0.00	22,675.77
62315 - Contrib. to medical, social in	0.00	2,104.06	0.00	2,104.06
62320 - Mobility, Hardship, Non-remova	0.00	7,482.81	0.00	7,482.81
62330 - Rental Supplements - IP Staff	0.00	2,969.44	0.00	2,969.44
62340 - Annual Leave Expense - IP	0.00	- 1,330.93	0.00	- 1,330.93
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	8,590.48	0.00	8,590.48
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,294.96	0.00	1,294.96
63515 - Security-related Costs	0.00	1,850.31	0.00	1,850.31
63520 - Personal Security Measures	0.00	1,767.50	0.00	1,767.50
63530 - Contribution to EOS Benefits	0.00	3,938.96	0.00	3,938.96
63535 - Contribution to Security	0.00	4,726.88	0.00	4,726.88
63540 - Contribution to Training	0.00	1,260.49	0.00	1,260.49
63545 - Contribution to ICT	0.00	1,575.60	0.00	1,575.60
63550 - Contributions to MAIP	0.00	420.15	0.00	420.15
63555 - Contribution to UN JFA	0.00	3,151.25	0.00	3,151.25
63560 - Contributions to Appendix D	0.00	315.14	0.00	315.14
65105 - Contrib Med Ins Plan-Retiree-NP	0.00	1,074.79	0.00	1,074.79
65115 - Contributions to ASHI Reserve	0.00	8,403.22	0.00	8,403.22
65135 - Payroll Mgt Cost Recovery ATLA	0.00	605.29	0.00	605.29
71205 - Intl Consultants-Sht Term-Tech	0.00	78,942.00	0.00	78,942.00
71305 - Local Consult.-Sht Term-Tech	0.00	35,759.79	0.00	35,759.79
71505 - UN Volunteers-Stipend & Allow	0.00	11,987.51	0.00	11,987.51
71605 - Travel Tickets-International	0.00	5,221.61	0.00	5,221.61
71610 - Travel Tickets-Local	0.00	26,112.16	0.00	26,112.16
71615 - Daily Subsistence Allow-Intl	0.00	2,006.98	0.00	2,006.98
71620 - Daily Subsistence Allow-Local	0.00	18,020.53	0.00	18,020.53
71635 - Travel - Other	0.00	6,768.76	0.00	6,768.76
72105 - Svc Co-Construction & Engineer	0.00	292,984.00	0.00	292,984.00
72145 - Svc Co-Training and Educ Serv	0.00	406,263.00	0.00	406,263.00
72205 - Office Machinery	0.00	672.92	0.00	672.92
72405 - Acquisition of Communic Equip	0.00	280.00	0.00	280.00
72406 - Security communication equipme	0.00	403.93	0.00	403.93
72425 - Mobile Telephone Charges	0.00	- 82.57	0.00	- 82.57
72440 - Connectivity Charges	0.00	14,170.95	0.00	14,170.95
72505 - Stationery & other Office Supp	0.00	3,403.47	0.00	3,403.47

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: ungldrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:10

Project Id : 00068932 Democratic Empowerment Project	Period :	Jan-Dec (2015)		
Output # : 00084841 Legal & Institutional Reforms	Impl. Partner :	03235 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72510 -Publications	0.00	1,541.88	0.00	1,541.88
72515 -Print Media	0.00	7,171.47	0.00	7,171.47
72715 -Hospitality Catering	0.00	7,556.07	0.00	7,556.07
72815 -Inform Technology Supplies	0.00	371.70	0.00	371.70
73107 -Rent - Meeting Rooms	0.00	11,677.59	0.00	11,677.59
74210 -Printing and Publications	0.00	6,210.58	0.00	6,210.58
74510 -Bank Charges	0.00	80.00	0.00	80.00
74525 -Sundry	0.00	4,254.72	0.00	4,254.72
74710 -Land Transport	0.00	2,454.08	0.00	2,454.08
75105 -Facilities & Admin - Implement	0.00	116,124.25	0.00	116,124.25
75705 -Learning costs	0.00	175,581.51	0.00	175,581.51
75707 -Learning – subsistence allowan	0.00	0.00	0.00	0.00
75709 -Learning - training of counter	0.00	8,489.24	0.00	8,489.24
75710 -Participation of counterparts	0.00	141,400.69	0.00	141,400.69
76110 -Foreign Exch Translation Loss	0.00	689.80	0.00	689.80
76125 -Realized Loss	0.00	1,014.95	0.00	1,014.95
76135 -Realized Gain	0.00	-2,317.25	0.00	-2,317.25
Total for Fund 30000	0.00	1,648,487.87	0.00	1,648,487.87
Fund : 30079 (EUROPEAN COMMISSION)				
61305 -Salaries - IP Staff	0.00	-25,564.96	0.00	-25,564.96
61310 -Post Adjustment - IP Staff	0.00	25,564.96	0.00	25,564.96
62305 -Dependency Allowances-IP Staff	0.00	-5,684.10	0.00	-5,684.10
62310 -Contrib to Jt Staff Pens Fd-IP	0.00	16,212.22	0.00	16,212.22
62315 -Contrib. to medical, social in	0.00	295.20	0.00	295.20
62320 -Mobility, Hardship, Non-remova	0.00	8,068.50	0.00	8,068.50
62340 -Annual Leave Expense - IP	0.00	3,061.42	0.00	3,061.42
63330 -Ed Grl Incl Trvl&Allow-IP Stf	0.00	3,945.15	0.00	3,945.15
63515 -Security-related Costs	0.00	-1,850.31	0.00	-1,850.31
63530 -Contribution to EOS Benefits	0.00	2,860.90	0.00	2,860.90
63535 -Contribution to Security	0.00	3,433.12	0.00	3,433.12
63540 -Contribution to Training	0.00	915.48	0.00	915.48
63545 -Contribution to ICT	0.00	1,144.35	0.00	1,144.35
63550 -Contributions to MAIP	0.00	305.17	0.00	305.17
63555 -Contribution to UN JFA	0.00	2,288.72	0.00	2,288.72
63560 -Contributions to Appendix D	0.00	228.88	0.00	228.88
65105 -Contrib Med Ins Plan Retiree-NP	0.00	-1,074.79	0.00	-1,074.79
65115 -Contributions to ASHII Reserve	0.00	6,103.27	0.00	6,103.27
65135 -Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71610 -Travel Tickets-Local	0.00	107.14	0.00	107.14
75105 -Facilities & Admin - Implement	0.00	2,852.27	0.00	2,852.27
Total for Fund 30079	0.00	43,598.87	0.00	43,598.87
Total for Dept : 38204	0.00	2,092,086.74	0.00	2,092,086.74
Total for Output : 00084841	0.00	2,092,086.74	0.00	2,092,086.74

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug. 2016



END

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Project Total :	0.00	2,092,086.74	0.00	2,092,086.74
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23/02/2017

DELOITTE & TOUCHE  
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DATE: 23<sup>rd</sup> Aug, 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglcdp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:12

Selection Criteria :

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084841

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner : Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
35204 - Tanzania - Dem. Governance	0.00	2,092,086.74	0.00	2,092,086.74

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug. 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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**Funds Utilization**

Selection Criteria :

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084841

Project/Award: 00068932 Democratic Empowerment Project

Period : As at Dec 31, 2015

Output #	Impl. Partner :03235 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		216,100.00

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:54

Selection Criteria:

Business Unit: TZA10  
Period: Jan-Dec (2015)  
Selected Project Id: ALL  
Selected Fund Code: ALL  
Selected Dept. IDs: ALL  
Selected Outputs: 00084843

Project Id : 00068932 Democratic Empowerment Project	Period :	Jan-Dec (2015)		
Output # : 00084843 Capacity Building for EMBs	Impl. Partner :	03235 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 38201 (Tanzania - Central)

Fund : 00001 (Investments Fund)

76135 - Realized Gain	0.00	- 0.89	0.00	- 0.89
Total for Fund 00001	0.00	- 0.89	0.00	- 0.89

Fund : 30000 (PROGRAMME COST SHARING)

71620 - Daily Subsistence Allow-Local	0.00	150.08	0.00	150.08
72405 - Acquisition of Communic Equip	0.00	26,703.76	0.00	26,703.76
74210 - Printing and Publications	0.00	66,199.08	0.00	66,199.08
75105 - Facilities & Admin - Implement	0.00	6,462.49	0.00	6,462.49
Total for Fund 30000	0.00	99,515.41	0.00	99,515.41

Total for Dept : 38201	0.00	99,514.52	0.00	99,514.52
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Dept: 38204 (Tanzania - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	363,363.24	0.00	363,363.24
61310 - Post Adjustment - IP Staff	0.00	184,349.46	0.00	184,349.46
62305 - Dependency Allowances-IP Staff	0.00	12,188.08	0.00	12,188.08
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	120,966.00	0.00	120,966.00
62315 - Contrib. to medical, social in	0.00	8,327.98	0.00	8,327.98
62320 - Mobility, Hardship, Non-remova	0.00	48,227.98	0.00	48,227.98
62330 - Rental Supplements - IP Staff	0.00	5,823.06	0.00	5,823.06
62340 - Annual Leave Expense - IP	0.00	25,902.88	0.00	25,902.88
63305 - Installation Allowance-IP Stf	0.00	11,997.41	0.00	11,997.41
63315 - Compensatory payments-IP Staff	0.00	- 2,947.26	0.00	- 2,947.26
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	31,772.64	0.00	31,772.64
63335 - Home Leave Trvl & Allow-IP Stf	0.00	15,324.18	0.00	15,324.18
63515 - Security-related Costs	0.00	- 9,050.15	0.00	- 9,050.15
63520 - Personal Security Measures	0.00	8,175.65	0.00	8,175.65
63530 - Contribution to EOS Benefits	0.00	21,289.29	0.00	21,289.29
63535 - Contribution to Security	0.00	25,547.29	0.00	25,547.29
63540 - Contribution to Training	0.00	6,812.58	0.00	6,812.58
63545 - Contribution to ICT	0.00	8,515.62	0.00	8,515.62
63550 - Contributions to MAIP	0.00	2,270.79	0.00	2,270.79
63555 - Contribution to UN JFA	0.00	17,031.38	0.00	17,031.38
63560 - Contributions to Appendix D	0.00	1,703.17	0.00	1,703.17
64306 - Appointment-Ticket Costs	0.00	3,426.00	0.00	3,426.00
64307 - Appointment Subsistence Allow	0.00	3,240.00	0.00	3,240.00
64309 - Appointment-Shipments	0.00	5,000.00	0.00	5,000.00

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016



REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 23 02 2016 05:02:54

Project Id : 00068932 Democratic Empowerment Project  
Output # : 00034843 Capacity Building for EMBs  
Period : Jan-Dec (2015)  
Impl. Partner : 03235 UNDP (Direct Execution)  
Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64321 - Reassignment-Ticket Costs	0.00	6,037.00	0.00	6,037.00
64322 - Reassignments-Subsistence Allow	0.00	6,480.00	0.00	6,480.00
64323 - Reassignments-Lump Sum	0.00	8,627.81	0.00	8,627.81
64324 - Reassignments-Shipments	0.00	10,000.00	0.00	10,000.00
65105 - Contrib Med Ins Plan-Retiree-NP	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	45,417.04	0.00	45,417.04
65135 - Payroll Mgt Cost Recovery ATLA	0.00	3,695.49	0.00	3,695.49
71205 - Intl Consultants-Sht Term-Tech	0.00	488,346.04	0.00	488,346.04
71305 - Local Consult-Sht Term-Tech	0.00	14,323.51	0.00	14,323.51
71405 - Service Contracts-Individuals	0.00	23,763.21	0.00	23,763.21
71410 - MAIP Premium SC	0.00	83.95	0.00	83.95
71415 - Contribution to Security SC	0.00	944.28	0.00	944.28
71505 - UN Volunteers-Stipend & Allow	0.00	975.50	0.00	975.50
71520 - UNV-Language Allowance	0.00	25.00	0.00	25.00
71535 - UNV-Medical Insurance	0.00	59.33	0.00	59.33
71540 - UNV-Global Charges	0.00	66.82	0.00	66.82
71541 - UNVs-Contribution to security	0.00	32.49	0.00	32.49
71545 - UNV-Home Leave Travel & Allowa	0.00	4.00	0.00	4.00
71550 - UNV-Resettlement Allowance	0.00	75.00	0.00	75.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,050.00	0.00	1,050.00
71590 - UNV Development Effectiveness	0.00	290.00	0.00	290.00
71605 - Travel Tickets-International	0.00	24,493.06	0.00	24,493.06
71610 - Travel Tickets-Local	0.00	32,380.73	0.00	32,380.73
71615 - Daily Subsistence Allow-Intl	0.00	102,328.49	0.00	102,328.49
71620 - Daily Subsistence Allow-Local	0.00	18,779.68	0.00	18,779.68
71635 - Travel - Other	0.00	12,463.77	0.00	12,463.77
72125 - Svc Co-Studies & Research Serv	0.00	337.50	0.00	337.50
72130 - Svc Co-Transportation Services	0.00	8,184.73	0.00	8,184.73
72205 - Office Machinery	0.00	48,337.74	0.00	48,337.74
72215 - Transportation Equipment	0.00	218.16	0.00	218.16
72220 - Furniture	0.00	7,081.87	0.00	7,081.87
72311 - Fuel, petroleum and other oils	0.00	236.75	0.00	236.75
72399 - Other Materials and Goods	0.00	12,961.12	0.00	12,961.12
72405 - Acquisition of Communic Equip	0.00	737,883.20	0.00	737,883.20
72410 - Acquisition of Audio Visual Eq	0.00	9,992.00	0.00	9,992.00
72425 - Mobile Telephone Charges	0.00	103.19	0.00	103.19
72440 - Connectivity Charges	0.00	58,603.41	0.00	58,603.41
72505 - Stationery & other Office Supp	0.00	6,236.48	0.00	6,236.48
72510 - Publications	0.00	30,723.70	0.00	30,723.70
72515 - Print Media	0.00	45,913.34	0.00	45,913.34
72605 - Grants to Instit & other Benef	0.00	518,537.00	0.00	518,537.00
72805 - Acquis of Computer Hardware	0.00	11,401.43	0.00	11,401.43
72810 - Acquis of Computer Software	0.00	149,314.70	0.00	149,314.70
72815 - Inform Technology Supplies	0.00	60,788.69	0.00	60,788.69
73107 - Rent - Meeting Rooms	0.00	30,801.48	0.00	30,801.48
73305 - Maint & Licensing of Hardware	0.00	1,750.00	0.00	1,750.00
74210 - Printing and Publications	0.00	140,901.64	0.00	140,901.64
74225 - Other Media Costs	0.00	2,815.51	0.00	2,815.51
74510 - Bank Charges	0.00	89.59	0.00	89.59
74525 - Sundry	0.00	32.75	0.00	32.75
74725 - Other L.T.S.H.	0.00	6,301.34	0.00	6,301.34
75105 - Facilities & Admin - Implement	0.00	287,952.38	0.00	287,952.38
75110 - Facilities & Admin - Services	0.00	4,000.00	0.00	4,000.00
75705 - Learning costs	0.00	96,489.18	0.00	96,489.18

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:54

Project Id : 00068932 Democratic Empowerment Project	Period :	Jan-Dec (2015)		
Output # : 00084843 Capacity Building for EMBs	Impl. Partner :	03235 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75707 - Learning -- subsistence allowan	0.00	- 31,542.50	0.00	- 31,542.50
75709 - Learning - training of counter	0.00	59,689.86	0.00	59,689.86
75710 - Participation of counterparts	0.00	166,881.69	0.00	166,881.69
76110 - Foreign Exch Translation Loss	0.00	380.59	0.00	380.59
76125 - Realized Loss	0.00	1,575.21	0.00	1,575.21
76135 - Realized Gain	0.00	- 22,849.74	0.00	- 22,849.74
77630 - Dep Exp Owned - ITC	0.00	781.79	0.00	781.79
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>4,172,905.25</b>	<b>0.00</b>	<b>4,172,905.25</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
61305 - Salaries - IP Staff	0.00	27,604.60	0.00	27,604.60
61310 - Post Adjustment - IP Staff	0.00	3,855.52	0.00	3,855.52
62305 - Dependency Allowances-IP Staff	0.00	488.16	0.00	488.16
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,403.80	0.00	2,403.80
62315 - Contrib. to medical, social in	0.00	120.42	0.00	120.42
62320 - Mobility, Hardship, Non-remova	0.00	805.84	0.00	805.84
62340 - Annual Leave Expense - IP	0.00	478.12	0.00	478.12
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,639.08	0.00	3,639.08
63530 - Contribution to FOS Benefits	0.00	429.76	0.00	429.76
63535 - Contribution to Security	0.00	515.72	0.00	515.72
63540 - Contribution to Training	0.00	137.54	0.00	137.54
63545 - Contribution to ICT	0.00	171.90	0.00	171.90
63550 - Contributions to MAIP	0.00	45.84	0.00	45.84
63555 - Contribution to UN JFA	0.00	343.80	0.00	343.80
63560 - Contributions to Appendix D	0.00	34.38	0.00	34.38
65115 - Contributions to ASHI Reserve	0.00	916.82	0.00	916.82
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.40	0.00	64.40
71205 - Intl Consultants-Sht Term-Tech	0.00	102,344.24	0.00	102,344.24
72105 - Svc Co-Construction & Engineer	0.00	208,600.00	0.00	208,600.00
72130 - Svc Co-Transportation Services	0.00	1,489.54	0.00	1,489.54
72399 - Other Materials and Goods	0.00	50,970.00	0.00	50,970.00
72405 - Acquisition of Communic Equip	0.00	166,241.80	0.00	166,241.80
72410 - Acquisition of Audio Visual Eq	0.00	13,223.00	0.00	13,223.00
72440 - Connectivity Charges	0.00	7,200.00	0.00	7,200.00
72505 - Stationery & other Office Supp	0.00	18,984.90	0.00	18,984.90
72805 - Acquis of Computer Hardware	0.00	17,060.00	0.00	17,060.00
72810 - Acquis of Computer Software	0.00	1,560.00	0.00	1,560.00
72815 - Inform Technology Supplies	0.00	- 10,034.61	0.00	- 10,034.61
73120 - Utilities	0.00	6,616.74	0.00	6,616.74
74210 - Printing and Publications	0.00	7,933.26	0.00	7,933.26
74510 - Bank Charges	0.00	60.00	0.00	60.00
75105 - Facilities & Admin - Implement	0.00	50,553.51	0.00	50,553.51
75705 - Learning costs	0.00	14,196.66	0.00	14,196.66
75707 - Learning -- subsistence allowan	0.00	40,000.00	0.00	40,000.00
75710 - Participation of counterparts	0.00	33,691.59	0.00	33,691.59
76110 - Foreign Exch Translation Loss	0.00	171.03	0.00	171.03
76125 - Realized Loss	0.00	24.08	0.00	24.08
76135 - Realized Gain	0.00	- 73.64	0.00	- 73.64
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>772,867.80</b>	<b>0.00</b>	<b>772,867.80</b>

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:54

Project Id : 00068932 Democratic Empowerment Project		Period :	Jan-Dec (2015)	
Output # : 00084843 Capacity Building for EMBs		Impl. Partner :	03235 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 38204	0.00	4,945,773.05	0.00	4,945,773.05
Dept: 38208 (Tanzania - Poverty Reduction)				
Fund : 30000 (PROGRAMME COST SHARING)				
72505 - Stationery & other Office Supp	0.00	1,393.30	0.00	1,393.30
75105 - Facilities & Admin - Implement	0.00	97.53	0.00	97.53
76135 - Realized Gain	0.00	- 21.24	0.00	- 21.24
Total for Fund 30000	0.00	1,469.59	0.00	1,469.59
Total for Dept : 38208	0.00	1,469.59	0.00	1,469.59
Total for Output : 00084843	0.00	5,046,757.16	0.00	5,046,757.16
Project Total :	0.00	5,046,757.16	0.00	5,046,757.16

Signed By :

GODFREY MOLISA

Date :

United Nations Development Programme  
Dar-es-Salaam  
23/02/2016

Signed By :

inomas  
CRICK

Date :

23/02/2016

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug 2016



REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglcdp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:55

Selection Criteria :

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084843

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
38201 - Tanzania - Central	0.00	99,514.52	0.00	99,514.52
38204 - Tanzania - Dem. Governance	0.00	4,945,773.05	0.00	4,945,773.05
38208 - Tanzania - Poverty Reduction	0.00	1,469.59	0.00	1,469.59

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:57

**Funds Utilization**

Selection Criteria :

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084843

Project/Award: 00068932 Democratic Empowerment Project

Period : As at Dec 31, 2015

Output #	00084843	Impl. Partner :03235 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			15,300.78
Inventory			0.00
Prepayments			0.00
Commitments			183,993.12

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug. 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
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UN Development Programme  
Report ID: ung/cdrp

Combined Delivery Report By Project

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Run Time: 23-07-2016 05:02:21

Selection Criteria:

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084844

Project Id : 00068932 Democratic Empowerment Project		Period :	Jan-Dec (2015)	
Output # : 00084844 Project Management Support		Impl. Partner :	03235 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 38201 (Tanzania - Central)

Fund : 00001 (Investments Fund)

76135 - Realized Gain	0.00	- 37.93	0.00	- 37.93
<b>Total for Fund 00001</b>	<b>0.00</b>	<b>- 37.93</b>	<b>0.00</b>	<b>- 37.93</b>

Fund : 30000 (PROGRAMME COST SHARING)

72505 - Stationery & other Office Supp	0.00	130.35	0.00	130.35
73107 - Rent - Meeting Rooms	0.00	4,000.00	0.00	4,000.00
73405 - Rental & Maint-Other Office Eq	0.00	621.79	0.00	621.79
73410 - Maint, Oper of Transport Equip	0.00	463.30	0.00	463.30
75105 - Facilities & Admin - Implement	0.00	416.22	0.00	416.22
76135 - Realized Gain	0.00	- 6.79	0.00	- 6.79
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>5,624.87</b>	<b>0.00</b>	<b>5,624.87</b>

**Total for Dept: 38201** 0.00 5,586.94 0.00 5,586.94

Dept: 38204 (Tanzania - Dem. Governance)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	64,782.84	0.00	64,782.84
61310 - Post Adjustment - IP Staff	0.00	29,839.20	0.00	29,839.20
62305 - Dependency Allowances-IP Staff	0.00	3,905.35	0.00	3,905.35
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	20,604.78	0.00	20,604.78
62315 - Contrib. to medical, social in	0.00	3,819.72	0.00	3,819.72
62320 - Mobility, Hardship, Non-remova	0.00	6,430.64	0.00	6,430.64
62330 - Rental Supplements - IP Staff	0.00	4,388.31	0.00	4,388.31
62340 - Annual Leave Expense - IP	0.00	3,365.30	0.00	3,365.30
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,518.80	0.00	3,518.80
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,528.32	0.00	2,528.32
63360 - Medical Exams(Incl Pre-empl)	0.00	146.13	0.00	146.13
63520 - Personal Security Measures	0.00	2,380.00	0.00	2,380.00
63530 - Contribution to EOS Benefits	0.00	3,548.33	0.00	3,548.33
63535 - Contribution to Security	0.00	4,258.01	0.00	4,258.01
63540 - Contribution to Training	0.00	1,135.45	0.00	1,135.45
63545 - Contribution to ICT	0.00	1,419.32	0.00	1,419.32
63550 - Contributions to MAIP	0.00	378.48	0.00	378.48
63555 - Contribution to UN JFA	0.00	2,838.69	0.00	2,838.69
63560 - Contributions to Appendix D	0.00	283.83	0.00	283.83
64398 - Direct Project Cost-Staff	0.00	54,559.17	0.00	54,559.17
65115 - Contributions to ASHII Reserve	0.00	7,569.76	0.00	7,569.76
65135 - Payroll Mgt Cost Recovery ATLA	0.00	669.53	0.00	669.53

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016



REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
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PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: ung/cdrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:21

Project Id : 00068932 Democratic Empowerment Project	Period :	Jan-Dec (2015)		
Output # : 00084944 Project Management Support	Impl. Partner :	03235 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 - Intl Consultants-Sht Term-Tech	0.00	35,109.00	0.00	35,109.00
71305 - Local Consult.-Sht Term-Tech	0.00	19,921.55	0.00	19,921.55
71310 - Local Consult.-Short Term-Supp	0.00	5,308.09	0.00	5,308.09
71405 - Service Contracts-Individuals	0.00	219,660.03	0.00	219,660.03
71410 - MAIP Premium SC	0.00	672.33	0.00	672.33
71415 - Contribution to Security SC	0.00	7,637.12	0.00	7,637.12
71505 - UN Volunteers-Stipend & Allow	0.00	30,843.12	0.00	30,843.12
71510 - UNV Setting-In-Grant	0.00	4,712.00	0.00	4,712.00
71520 - UNV-Language Allowance	0.00	1,048.01	0.00	1,048.01
71535 - UNV-Medical Insurance	0.00	117.80	0.00	117.80
71540 - UNV-Global Charges	0.00	1,099.90	0.00	1,099.90
71541 - UNVs-Contribution to security	0.00	1,083.49	0.00	1,083.49
71545 - UNV-Home Leave Travel & Allowa	0.00	64.80	0.00	64.80
71550 - UNV-Resettlement Allowance	0.00	2,093.70	0.00	2,093.70
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,000.00	0.00	2,000.00
71590 - UNV Development Effectiveness	0.00	6,241.22	0.00	6,241.22
71605 - Travel Tickets-International	0.00	5,541.00	0.00	5,541.00
71610 - Travel Tickets-Local	0.00	5,223.53	0.00	5,223.53
71615 - Daily Subsistence Allow-Intl	0.00	19,686.13	0.00	19,686.13
71620 - Daily Subsistence Allow-Local	0.00	25,385.96	0.00	25,385.96
71630 - Shipment	0.00	357.14	0.00	357.14
71635 - Travel - Other	0.00	1,329.65	0.00	1,329.65
72105 - Svc Co Construction & Engineer	0.00	54,621.00	0.00	54,621.00
72205 - Office Machinery	0.00	10,051.65	0.00	10,051.65
72215 - Transportation Equipment	0.00	239.31	0.00	239.31
72220 - Furniture	0.00	4,853.87	0.00	4,853.87
72311 - Fuel, petroleum and other oils	0.00	1,140.04	0.00	1,140.04
72320 - Wood & Paper Products	0.00	2,039.33	0.00	2,039.33
72370 - Security related goods and mat	0.00	19,244.79	0.00	19,244.79
72405 - Acquisition of Communic Equip	0.00	2,779.59	0.00	2,779.59
72415 - Courier Charges	0.00	26.69	0.00	26.69
72420 - Land Telephone Charges	0.00	2,271.74	0.00	2,271.74
72425 - Mobile Telephone Charges	0.00	12,796.40	0.00	12,796.40
72440 - Connectivity Charges	0.00	24,401.14	0.00	24,401.14
72505 - Stationery & other Office Supp	0.00	24,943.50	0.00	24,943.50
72510 - Publications	0.00	1,845.66	0.00	1,845.66
72515 - Print Media	0.00	9,391.44	0.00	9,391.44
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	4,917.58	0.00	4,917.58
72810 - Acquis of Computer Software	0.00	5,375.72	0.00	5,375.72
72815 - Inform Technology Supplies	0.00	8,436.10	0.00	8,436.10
73105 - Rent	0.00	45,731.55	0.00	45,731.55
73107 - Rent - Meeting Rooms	0.00	89,316.56	0.00	89,316.56
73110 - Custodial & Cleaning Services	0.00	4,908.93	0.00	4,908.93
73120 - Utilities	0.00	6,878.31	0.00	6,878.31
73125 - Common Services-Premises	0.00	21,405.98	0.00	21,405.98
73310 - Maint & Licencing of Software	0.00	87.82	0.00	87.82
73405 - Rental & Maint-Other Office Eq	0.00	2,173.38	0.00	2,173.38
73410 - Maint, Oper of Transport Equip	0.00	9,278.30	0.00	9,278.30
74225 - Other Media Costs	0.00	105.27	0.00	105.27
74230 - Audio & Visual Equipment	0.00	98.13	0.00	98.13
74505 - Insurance	0.00	54.95	0.00	54.95
74525 - Sundry	0.00	93.44	0.00	93.44
74710 - Land Transport	0.00	2,800.00	0.00	2,800.00

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:21

Project Id : 00068932 Democratic Empowerment Project		Period :	Jan-Dec (2015)	
Output # : 00084844 Project Management Support		Impl. Partner :	03235 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	77,513.82	0.00	77,513.82
75110 - Facilities & Admin - Services	0.00	4,960.28	0.00	4,960.28
75705 - Learning costs	0.00	25,716.26	0.00	25,716.26
75706 - Learning - ticket costs	0.00	1,374.00	0.00	1,374.00
75707 - Learning – subsistence allowan	0.00	11,417.75	0.00	11,417.75
75710 - Participation of counterparts	0.00	2,547.59	0.00	2,547.59
76110 - Foreign Exch Translation Loss	0.00	88.02	0.00	88.02
76125 - Realized Loss	0.00	324.30	0.00	324.30
76135 - Realized Gain	0.00	- 3,090.49	0.00	- 3,090.49
77660 - Dep Exp Owned -Vehicle	0.00	6,081.50	0.00	6,081.50
Total for Fund 30000	0.00	1,116,746.73	0.00	1,116,746.73
Total for Dept : 38204	0.00	1,116,746.73	0.00	1,116,746.73
Total for Output : 00084844	0.00	1,122,333.67	0.00	1,122,333.67
Project Total :	0.00	1,122,333.67	0.00	1,122,333.67

Signed By :

GODFREY MULISA

United Nations Development Programme  
P.O. Box 183 - Dar-es-Salaam  
Tanzania

Date :

23/02/2016

Signed By :

THOMAS CRICK

Date :

23/02/2016

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
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PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglcdrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00084844

Project Id : ALL	Period : Jan-Dec (2015)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
38201 - Tanzania - Central	0.00	5,586.94	0.00	5,586.94
38204 - Tanzania - Dem. Governance	0.00	1,116,746.73	0.00	1,116,746.73

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016



REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:24

**Funds Utilization**

Selection Criteria :

Business Unit: TZA10  
Period: Jan-Dec (2015)  
Selected Project Id: ALL  
Selected Fund Code: ALL  
Selected Dept. IDs: ALL  
Selected Outputs: 00084844

Project/Award: 00068932 Democratic Empowerment Project

Period : As at Dec 31, 2015

Output #	00084844	Impl. Partner :03235 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			59,471.24
Inventory			0.00
Prepayments			0.00
Commitments			24,335.44

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug. 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

Page 1 of 4  
Run Time: 23-02-2016 05:02:42

Selection Criteria:

Business Unit: TZA10  
Period: Jan-Dec (2015)  
Selected Project ID: ALL  
Selected Fund Code: ALL  
Selected Dept. IDs: ALL  
Selected Outputs: 00085888

Project Id : 00068932 Democratic Empowerment Project	Period :	Jan-Dec (2015)		
Output # : 00085888 Infrastructure for Peace	Impl. Partner :	03235 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 38204 (Tanzania - Dem. Governance)

Fund: 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	77,389.53	0.00	77,389.53
61310 - Post Adjustment - IP Staff	0.00	35,653.86	0.00	35,653.86
62305 - Dependency Allowances-IP Staff	0.00	2,149.81	0.00	2,149.81
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	25,087.98	0.00	25,087.98
62315 - Contrib. to medical, social in	0.00	1,902.78	0.00	1,902.78
62320 - Mobility, Hardship, Non-remova	0.00	9,186.89	0.00	9,186.89
62330 - Rental Supplements - IP Staff	0.00	3,719.81	0.00	3,719.81
62340 - Annual Leave Expense - IP	0.00	353.97	0.00	353.97
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	12,385.35	0.00	12,385.35
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,449.12	0.00	1,449.12
63520 - Personal Security Measures	0.00	892.50	0.00	892.50
63530 - Contribution to EOS Benefits	0.00	4,239.08	0.00	4,239.08
63535 - Contribution to Security	0.00	5,086.97	0.00	5,086.97
63540 - Contribution to Training	0.00	1,356.50	0.00	1,356.50
63545 - Contribution to ICT	0.00	1,695.68	0.00	1,695.68
63550 - Contributions to MAIP	0.00	452.15	0.00	452.15
63555 - Contribution to UN JFA	0.00	3,391.34	0.00	3,391.34
63560 - Contributions to Appendix D	0.00	339.16	0.00	339.16
65115 - Contributions to ASH Reserve	0.00	9,043.45	0.00	9,043.45
65135 - Payroll Mgt Cost Recovery ATLA	0.00	798.39	0.00	798.39
71405 - Service Contracts-Individuals	0.00	21,128.38	0.00	21,128.38
71410 - MAIP Premium SC	0.00	75.33	0.00	75.33
71415 - Contribution to Security SC	0.00	847.30	0.00	847.30
71505 - UN Volunteers-Stipend & Allow	0.00	9,576.44	0.00	9,576.44
71510 - UNV Settling-In-Grant	0.00	1,963.33	0.00	1,963.33
71520 - UNV Language Allowance	0.00	212.90	0.00	212.90
71540 - UNV-Global Charges	0.00	423.67	0.00	423.67
71541 - UNVs-Contribution to security	0.00	430.95	0.00	430.95
71545 - UNV-Home Leave Travel & Allowa	0.00	34.06	0.00	34.06
71550 - UNV-Resettlement Allowance	0.00	851.61	0.00	851.61
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,000.00	0.00	2,000.00
71590 - UNV Development Effectiveness	0.00	2,469.67	0.00	2,469.67
71605 - Travel Tickets-International	0.00	895.00	0.00	895.00
71610 - Travel Tickets-Local	0.00	8,441.57	0.00	8,441.57
71615 - Daily Subsistence Allow-Intl	0.00	1,691.93	0.00	1,691.93
71620 - Daily Subsistence Allow-Local	0.00	6,154.80	0.00	6,154.80
71635 - Travel - Other	0.00	1,434.44	0.00	1,434.44
72130 - Svc Co-Transportation Services	0.00	4,612.86	0.00	4,612.86
72220 - Furniture	0.00	7,955.42	0.00	7,955.42
72399 - Other Materials and Goods	0.00	61,807.06	0.00	61,807.06
72405 - Acquisition of Communic Equip	0.00	65,360.12	0.00	65,360.12
72440 - Connectivity Charges	0.00	13,500.00	0.00	13,500.00
72505 - Stationery & other Office Supp	0.00	2,045.32	0.00	2,045.32
72510 - Publications	0.00	2,480.43	0.00	2,480.43

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:42

Project Id : 00068932 Democratic Empowerment Project		Period :	Jan-Dec (2015)	
Output # : 00065888 Infrastructure for Peace		Impl. Partner :	03235 UNDP (Direct Execution)	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72515 - Print Media	0.00	8,882.18	0.00	8,882.18
72605 - Grants to Instit & other Benef	0.00	495,725.00	0.00	495,725.00
72815 - Inform Technology Supplies	0.00	2,604.00	0.00	2,604.00
74225 - Other Media Costs	0.00	2,041.77	0.00	2,041.77
75105 - Facilities & Admin - Implement	0.00	68,327.51	0.00	68,327.51
75705 - Learning costs	0.00	25,351.31	0.00	25,351.31
75710 - Participation of counterparts	0.00	13,800.81	0.00	13,800.81
76125 - Realized Loss	0.00	5,632.65	0.00	5,632.65
76135 - Realized Gain	0.00	- 815.86	0.00	- 815.86
Total for Fund 30000	0.00	1,034,516.28	0.00	1,034,516.28
Fund : 30079 (EUROPEAN COMMISSION)				
71205 - Init Consultants-Sht Term-Tech	0.00	62,233.60	0.00	62,233.60
71305 - Local Consult.-Sht Term-Tech	0.00	8,422.40	0.00	8,422.40
72405 - Acquisition of Communic Equip	0.00	177,153.40	0.00	177,153.40
72605 - Grants to Instit & other Benef	0.00	716,067.12	0.00	716,067.12
75105 - Facilities & Admin - Implement	0.00	69,291.63	0.00	69,291.63
75705 - Learning costs	0.00	26,003.85	0.00	26,003.85
76125 - Realized Loss	0.00	215.05	0.00	215.05
76135 - Realized Gain	0.00	- 328.10	0.00	- 328.10
Total for Fund 30079	0.00	1,059,058.95	0.00	1,059,058.95
Total for Dept : 38204	0.00	2,093,575.23	0.00	2,093,575.23
Total for Output : 00065888	0.00	2,093,575.23	0.00	2,093,575.23
Project Total :	0.00	2,093,575.23	0.00	2,093,575.23

Signed By :

GODFREY MULISA

Date :

United Nations Development Programme  
P. O. Box 1527 Dar-es-Salaam  
Tanzania  
23/02/2016

Signed By :

THOMAS ERICK

Date :

21/02/2016

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016



REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00085888

Project Id : ALL		Period : Jan-Dec (2015)		
Output # : ALL		Impl. Partner :		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
38204 - Tanzania - Dem. Governance	0.00	2,093,575.23	0.00	2,093,575.23

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME  
TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT,  
PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE  
PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 23-02-2016 05:02:45

Funds Utilization

Selection Criteria :

Business Unit : TZA10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00085888

Project/Award: 00068932 Democratic Empowerment Project

Period : As at Dec 31, 2015

Output #	00085888	Impl. Partner :03235 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			11,375.26

DELOITTE & TOUCHE  
FOR IDENTIFICATION PURPOSES  
DATE: 23<sup>rd</sup> Aug, 2016

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME TANZANIA DIRECTLY IMPLEMENTED PROJECT DEMOCRATIC EMPOWERMENT PROJECT, PROJECT NUMBER 68932 OUTPUT NUMBER 84843, 85888, 84841, 83810 AND 84844. FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

## APPENDIX 2

**STATEMENT OF FIXED ASSETS  
AS AT 31 DECEMBER 2015**

United Nations Development Programme (UNDP)																	
Democratic Empowerment Project (DEP) - Asset as at 31 December 2015																	
UN Development Programme																	
Report ID:	Run Time:	Category:	In Service	Project Type:	All	Amount	>=	Acquisitio n Date	In Service Date	Cost USD	Net Book Value	Quantity	Departme nt	Impl Agency	Donor	Project	Fund code
Business Unit TZA10	Country:	Impl Agency:	Donor:	Fund Code:	TAG Number	Serial Number	Model	Location									
Operating Unit TZA	16-08-16 15:08	MTRV4			000000001799	6FPXXMJ	FORD	TZAMTOAL	20-12-13	21-423.50	17,704.15	1	38204	001981	10714	00084844	30000
Business unit TZA10		MTRV4			000000001801	6FPXXMJ	FORD	TZAMTOAL	20-12-13	21-423.50	17,704.15	1	38204	001981	10714	00084844	30000
Operating Unit TZA		MTRV4			000000001809	MNBLSD4IDOW40736F	TZAMTOAL	21-08-13	21-08-13	30,131.00	24,062.94	1	38204	001981	10714	00084844	30000
Business unit TZA10		ITC9			000000001833	3MDY42		TZADEPOR	16-06-15	16,082.57	15,300.78	1	38204	001981	00078	00084843	30000
											74,772.02						

Certified by: Yahya Ba

**Signature:**

**Title:** Deputy Country Director Operations

Date:

91/8/2014

\*The total value of assets of US\$ 74,772 as shown in the above Statement of Fixed Assets is the Net Book value of these assets. The fixed assets amount of US\$ 89,061 is total cost of purchase of these assets. The difference of US\$ 14,289 is the accumulated depreciation charge on these assets.

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DATE: 23<sup>rd</sup> Aug, 2016