



AUDIT

OF

UNCDF PROJECT IN SOMALIA

SOMALIA UNJPLG II – MPTF pass
(Directly Implemented Project No. 76671, Output No. 87943)

Report No. 1683
Issue Date: 7 September 2016

**Report on the Audit of UNCDF Project in Somalia
Somalia UNJPLG II – MPTF pass
(Project No. 76671, Output No. 87943)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 6 to 17 June 2016, conducted an audit of the UNCDF Project ‘Somalia UNJPLG II – MPTF pass’ (Project No. 76671, Output No. 87943) (the Project), which is directly implemented and managed by the UNCDF Office in Somalia (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 2014 to 31 December 2015 and the accompanying Funds Utilization statement¹ 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 UNCDF Headquarters), or in locations where the supporting documentation was not retained at the level of the UNCDF Office (such as the UNCDF Regional Support team in Ethiopia). The audit did not cover the Statement of Assets as no assets were purchased for the Project. 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*	
Amount (in \$ '000)	Opinion
9,614	Unqualified

**The audit firm audited the entire expenditures of \$9,613,896 recorded in the Combined Delivery Report. There were no transactions that relate to expenditures incurred at the “responsible party” level, or expenditures processed and approved outside of the country, or where the supporting documentation was not retained at the UNCDF Office level.*

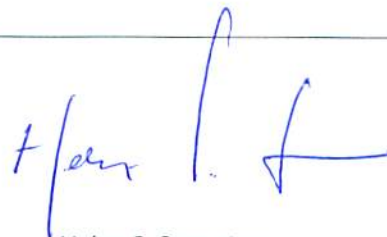
Key recommendations: Total = 2, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are two 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) lack of supporting documents; and (ii) wrong classification of expenditure. The issues noted had no impact on the overall opinion rendered. The two recommendations aim to ensure the reliability and integrity of financial and operational information.

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.

Management comments and action plan

The UNCDF management in Somalia accepted both recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, which appears to read 'Helge S. Osttveiten', is enclosed within a rectangular box.

Helge S. Osttveiten
Director
Office of Audit and Investigations

**UNITED NATIONS CAPITAL DEVELOPMENT FUND
(UNCDF)
AUDIT REPORT**

31 August 2016

**FINANCIAL AUDIT OF THE UNCDF DIRECTLY
IMPLEMENTED (DIM) PROJECT**

Project name:	Somalia UNJPLG II – MPTF pass
UNDP Country Office:	<i>Somalia</i>
Atlas Award ID:	<i>00076671</i>
Atlas Project ID:	<i>00087943</i>
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2014 to 31 December 2015

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Table of acronyms and abbreviations

CDR	Combined Delivery Report
DIM	Direct Implementation Modality
FRR	Financial Regulations and Rules
OAI	Office of Audit and Investigations
POPP	Programme and Operations Policies and Procedures
UNDP	United Nations Development Programme
UNCDF	United Nations Capital Development Fund
US\$	United States Dollars

EXECUTIVE SUMMARY

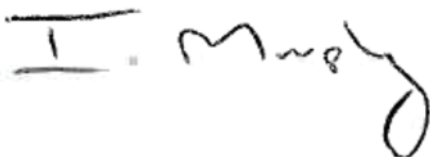
Moore Stephens LLP conducted the financial audit of UNCDF Award no. 76671 with Project no. 00087943 Somalia UNJPLG II (the project), for the period from 1 January 2014 to 31 December 2015. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

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

Statement of Expenditure	Unqualified
Statement of Fixed Assets	Not applicable
Statement of Cash Position	Not applicable

As a result of our audit, we have raised two audit findings with a net financial impact totalling US\$ 15,795.57 as summarised below:

No.	Description	Priority	Net financial impact US\$
1	Lack of supporting documentation Details as per management letter section, finding number 1	Medium	15,795.57
2	Wrong Classification of expenditure Details as per management letter section, finding number 2	Medium	-
Total		US\$	15,795.57



Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
31 August 2016

THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the DIM project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2014 and 31 December 2015 and the funds utilization as at 31 December 2015 are fairly presented in accordance with UNCDF 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.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNCDF project as at 31 December 2015. This statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash presents fairly the cash and bank balance of the project as at 31 December 2015. Where a DIM project does not have a dedicated bank account for the project, it will not be necessary to express such an opinion.

The scope of the audit relates only to transactions concluded and recorded against the UNCDF project between 1 January 2014 and 31 December 2015. The scope of the audit does 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 UNCDF Headquarters or UNCDF Regional Support team in Ethiopia where the supporting documentation is not retained at the level of the UNCDF Office in Somalia and not available by electronic means.

AUDIT OPINIONS

Independent Auditor's Report to UNCDF - Somalia UNJPLG II – MPTF pass

Statement of Expenditure

Unqualified Opinion

We have audited the accompanying Combined Delivery Reports (CDR) and Funds Utilization statement totalling US\$ 9,613,895.54 ("the statement") of the UNCDF Award no. 76671 with Project no. 00087943 'Somalia UNJPLG II – MPTF pass' for the period from 1 January 2014 to 31 December 2015.

Management is responsible for the preparation of the statement for the 'Somalia UNJPLG II – MPTF pass' and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

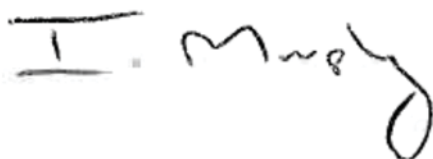
Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 9,613,895.54 incurred by the project 'Somalia UNJPLG II – MPTF pass' for the period 1 January 2014 to 31 December 2015 in accordance with UNDP accounting policies and were i) in conformity with the approved budget; (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.



Ian Murphy
Partner

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31 August 2016

Statement of Assets and Equipment

We noted that the UNDP project 'Somalia UNJPLG II – MPTF pass' did not have any assets or equipment and accordingly a Statement of Assets and Equipment was not produced.

Statement of Cash Position

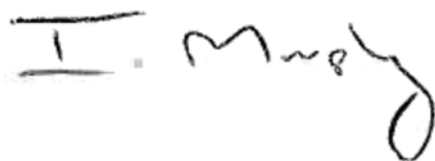
We noted that the UNDP project 'Somalia UNJPLG II – MPTF pass' did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

MANAGEMENT LETTER

The findings related to the audit of the financial statements are discussed in our management letter below:

Finding n°: 1		Title: Lack of supporting documentation		
Observation: In line with UNDP Financial Regulations and Rules (FRR) and Programme and Operations Policies and Procedures (POPP) on records management, the head of office must ensure that adequate supporting documentation is maintained. This supporting documentation may be maintained in an electronic format, but only in compliance with the UNDP e-document management policy and digitization guidelines on document scanning. Where supporting documentation is not maintained in electronic format, hard copies should be maintained and securely filed for a minimum of seven years to support transactions recorded in Atlas. We were not provided with the payment vouchers and supporting documents for costs totalling to US\$ 15,795.57 as detailed below:				
Ref	Details	Date	Amount in US\$	Audit Remarks
UNCDF-00045053-2-1-ACCR-DST	BANK CHARGES	10-Dec-15	163.57	No support document provided
UNCDF-00038571-1-1-ACCR-DST	LEARNING - TRAINING OF COUNTER	16-Sep-14	10,632.00	The purchase invoice and support documents attached are dated 20.08.14 and total to US\$ 12,676.60, hence do not relate to this transaction. The transaction is not supported
UNCDF-00038780-1-1-ACCR-DST	DSA TO NAIROBI, KENYA 29 SEP	27-Sep-14	5,000.00	Amount supported by a purchase invoice only. No proof of receipt, no proof of travel. Insufficiently supported
	Total		15,795.57	
Priority: Medium				
Recommendation: We recommend that in future, the Project Management should ensure that all supporting documentation is obtained, appropriately filed and securely and safely retained.				
Management Comments and Action Plan: Management noted the recommendation and will ensure in the future that all supporting documents are maintained in line with the UNDP policy.				
Auditors' response: None.				

Finding n°: 2	Title: Wrong Classification of expenditure		
Observation:			
Key requirements in ensuring an accurate and complete set of financial files are effective financial control policies and procedures in recording transactions in the accounting system.			
The Operational guidelines for Internal Control Framework for UNDP gives the mandate of the creating vouchers in Atlas to Finance staff who should first review the accuracy of the payment amount, ensure that the payment modality is correct and ensure the chart field is correct.			
We noted that an amount of US\$ 40,163.15 being the payment of two instalments in connection with one project to a supplier was classified in the wrong chart field that is, under bank charges instead of Programme costs. The details of this transaction is as follows;			
Reference	Details	Date	Amount in US\$
UNCDF-00039015-1-1-ACCR-DST	BANK CHARGES	20-Oct-14	40,163.15
UNCDF has accepted the mistake and considers it to be an isolated incident.			
Priority: Medium			
Recommendation:			
We recommend that in future that the review process be more stringent to ensure that transactions are classified in the correct chart field.			
Management Comments and Action Plan: The management noted the recommendation. Currently the UNCDF Regional Office for East and South Africa is recruiting Regional Finance Associate and Regional Operation Associate who will help in providing the necessary oversight and training to staffs in the Region to ensure that all transactions are processed accurately using the right account code.			
Auditors' response: None.			



Ian Murphy
Partner

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31 August 2016

Annexes

Annex 1: Combined Delivery Reports



Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2014)
Selected Award Id: 00076671
Selected Project Id: ALL

Award ID : 00076671	Period :	Jan-Dec (2014)
Project ID : 00087943 Somalia UNJPLG II - MPTF pass	Impl. Partner :	UNCDF UNCDF
	Location :	UN Capital Development Fund

Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
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Activity : PROG MGT (SDC FUNDS)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

72605 - Grants to Instit & other Benef	0.00	27,990.00	0.00	27,990.00
72630 - Capital Grants - Local GOVT	0.00	349,347.40	0.00	349,347.40
74510 - Bank Charges	0.00	4,098.71	0.00	4,098.71

Total for Fund G2802 0.00 381,436.11 0.00 381,436.11

Total for Activity PROG MGT 0.00 381,436.11 0.00 381,436.11

Activity : PROG MGT (DANIDA Funds)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

72605 - Grants to Instit & other Benef	0.00	3,187.50	0.00	3,187.50
72630 - Capital Grants - Local GOVT	0.00	303,450.66	0.00	303,450.66
74510 - Bank Charges	0.00	4,532.97	0.00	4,532.97

Total for Fund G2802 0.00 311,171.13 0.00 311,171.13

Total for Activity PROG MGT_DANIDA 0.00 311,171.13 0.00 311,171.13

Activity : PROG MGT (NORWAY Funds for UNCDF/JPLG)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

71605 - Travel Tickets-International	0.00	422.95	0.00	422.95
71615 - Daily Subsistence Allow-Intl	0.00	5,000.00	0.00	5,000.00
71620 - Daily Subsistence Allow-Local	0.00	924.00	0.00	924.00
71630 - Shipment	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	152.00	0.00	152.00
72605 - Grants to Instit & other Benef	0.00	106,078.56	0.00	106,078.56
72630 - Capital Grants - Local GOVT	0.00	580,600.67	0.00	580,600.67
74510 - Bank Charges	0.00	64,649.01	0.00	64,649.01

Total for Fund G2802 0.00 757,827.19 0.00 757,827.19

Total for Activity PROG MGT_NORWAY 0.00 757,827.19 0.00 757,827.19

Activity : PROGRAMME (SLEAT FUNDS)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

72630 - Capital Grants - Local GOVT	0.00	610,876.10	0.00	610,876.10
74510 - Bank Charges	0.00	7,740.33	0.00	7,740.33

Total for Fund G2802 0.00 618,616.43 0.00 618,616.43

Total for Activity PROGRAMME MGT 0.00 618,616.43 0.00 618,616.43



Award ID : 00076671	Period :	Jan-Dec (2014)		
Project ID : 00087943 Somalia UNJPLG II - MPTF pass	Impl. Partner :	UNCDF UNCDF		
	Location :	UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Activity : PROGRAMMER(MARKS)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

61305 - Salaries - IP Staff	0.00	97,708.99	0.00	97,708.99
61310 - Post Adjustment - IP Staff	0.00	41,082.15	0.00	41,082.15
62305 - Dependency Allowances-IP Staff	0.00	9,485.58	0.00	9,485.58
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	31,457.16	0.00	31,457.16
62315 - Contrib. to medical, social in	0.00	1,132.88	0.00	1,132.88
62320 - Mobility, Hardship, Non-remova	0.00	9,669.96	0.00	9,669.96
62330 - Rental Supplements - IP Staff	0.00	8,918.38	0.00	8,918.38
62340 - Annual Leave Expense - IP	0.00	4,044.28	0.00	4,044.28
63530 - Contribution to EOS Benefits	0.00	5,204.64	0.00	5,204.64
63535 - Contribution to Security	0.00	6,245.58	0.00	6,245.58
63540 - Contribution to Training	0.00	1,665.54	0.00	1,665.54
63545 - Contribution to ICT	0.00	2,081.84	0.00	2,081.84
63550 - Contributions to MAIP	0.00	693.96	0.00	693.96
63555 - Contribution to UN JFA	0.00	3,192.17	0.00	3,192.17
63560 - Contributions to Appendix D	0.00	416.35	0.00	416.35
64308 - Appointments-Lump Sum	0.00	11,483.96	0.00	11,483.96
65115 - Contributions to ASHI Reserve	0.00	11,103.30	0.00	11,103.30
65135 - Payroll Mgt Cost Recovery ATLA	0.00	41,358.96	0.00	41,358.96
71305 - Local Consult.-Sht Term-Tech	0.00	7,292.56	0.00	7,292.56
71405 - Service Contracts-Individuals	0.00	135,610.28	0.00	135,610.28
71410 - MAIP Premium SC	0.00	562.62	0.00	562.62
71415 - Contribution to Security SC	0.00	6,747.09	0.00	6,747.09
71605 - Travel Tickets-International	0.00	17,343.46	0.00	17,343.46
71615 - Daily Subsistence Allow-Intl	0.00	28,075.08	0.00	28,075.08
71620 - Daily Subsistence Allow-Local	0.00	4,666.72	0.00	4,666.72
71625 - Daily Subsist Allow-Mtg Partic	0.00	4,590.20	0.00	4,590.20
71630 - Shipment	0.00	103.25	0.00	103.25
71635 - Travel - Other	0.00	5,168.90	0.00	5,168.90
72130 - Svc Co-Transportation Services	0.00	4,010.93	0.00	4,010.93
72135 - Svc Co-Communications Service	0.00	34.50	0.00	34.50
72311 - Fuel, petroleum and other oils	0.00	792.50	0.00	792.50
72415 - Courier Charges	0.00	20.08	0.00	20.08
72425 - Mobile Telephone Charges	0.00	3,549.42	0.00	3,549.42
72430 - Postage and Pouch	0.00	181.00	0.00	181.00
72440 - Connectivity Charges	0.00	1,489.41	0.00	1,489.41
72445 - Common Services-Communications	0.00	14,528.69	0.00	14,528.69
72505 - Stationery & other Office Supp	0.00	1,274.20	0.00	1,274.20
72605 - Grants to Instit & other Benef	0.00	113,334.31	0.00	113,334.31
72630 - Capital Grants - Local GOVT	0.00	728,062.40	0.00	728,062.40
73125 - Common Services-Premises	0.00	42,240.50	0.00	42,240.50
73405 - Rental & Maint-Other Office Eq	0.00	1,960.00	0.00	1,960.00
73406 - Maintenance of Equipment	0.00	3,990.86	0.00	3,990.86
73410 - Maint, Oper of Transport Equip	0.00	150.00	0.00	150.00
73420 - Leased Vehicles	0.00	3,941.99	0.00	3,941.99
74110 - Audit Fees	0.00	9,120.00	0.00	9,120.00
74210 - Printing and Publications	0.00	34.70	0.00	34.70
74325 - Contrib.To CO Common Security	0.00	11,981.50	0.00	11,981.50
74510 - Bank Charges	0.00	11,825.39	0.00	11,825.39
74525 - Sundry	0.00	209.06	0.00	209.06
74599 - UNDP cost recovery chrgs-Bills	0.00	-4,915.07	0.00	-4,915.07
74710 - Land Transport	0.00	2,040.40	0.00	2,040.40
75110 - Facilities & Admin - Services	0.00	229,323.16	0.00	229,323.16
75705 - Learning costs	0.00	16,867.35	0.00	16,867.35
75706 - Learning - ticket costs	0.00	950.00	0.00	950.00
75709 - Learning - training of counter	0.00	10,632.00	0.00	10,632.00
76135 - Realized Gain	0.00	-4.70	0.00	-4.70
77385 - Contribution to Security	0.00	13,732.90	0.00	13,732.90



Award ID : 00076671	Period :	Jan-Dec (2014)		
Project ID : 00087943 Somalia UNJPLG II - MPTF pass	Impl. Partner :	UNCDF UNCDF		
	Location :	UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Total for Fund G2802	0.00	1,718,463.32	0.00	1,718,463.32
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Total for Activity PROGRAMME MANAG	0.00	1,718,463.32	0.00	1,718,463.32
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Activity : PROGRAMME (MIGRANTS)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

71620 - Daily Subsistence Allow-Local	0.00	792.00	0.00	792.00
72311 - Fuel, petroleum and other oils	0.00	222.00	0.00	222.00
72605 - Grants to Instit & other Benef	0.00	73,156.54	0.00	73,156.54
72630 - Capital Grants - Local GOVT	0.00	672,766.28	0.00	672,766.28
74510 - Bank Charges	0.00	9,578.71	0.00	9,578.71
74525 - Sundry	0.00	8.03	0.00	8.03
75110 - Facilities & Admin - Services	0.00	264,710.74	0.00	264,710.74

Total for Fund G2802	0.00	1,021,234.30	0.00	1,021,234.30
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Total for Activity PROGRAMME MGT	0.00	1,021,234.30	0.00	1,021,234.30
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Total for Project : 00087943	0.00	4,808,748.48	0.00	4,808,748.48
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Award Total :	0.00	4,808,748.48	0.00	4,808,748.48
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Singed

Ian Murphy (Partner)
Moore Stephens

4 July 2016



Signed By :

Anka Kitunzi, Chief Technical Advisor, UNCDF/JPLG

Date : 10 May 2016



Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2014)
Selected Project ID : 00076671
Selected Fund Code :
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00076671

Period : As at Dec 31, 2014

Project ID: 00087943 Impl. Partner :UNCDF UNCDF

UNCDF AMOUNT

Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00



Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2015)
Selected Award Id: 00076671
Selected Project Id: ALL

Award ID : 00076671	Period :	Jan-Dec (2015)
Project ID : 00087943 Somalia UNJPLG II - MPTF pass	Impl. Partner :	UNCDF UNCDF
	Location :	UN Capital Development Fund
	Prepaid DIM Exp	UNCDF Exp
	Prepaid NIM Exp	Total Exp

Activity : PROG MGT (SDC FUNDS)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

71605 - Travel Tickets-International	0.00	9,380.00	0.00	9,380.00
71615 - Daily Subsistence Allow-Intl	0.00	16,181.00	0.00	16,181.00
71620 - Daily Subsistence Allow-Local	0.00	1,792.96	0.00	1,792.96
71625 - Daily Subsist Allow-Mtg Partic	0.00	11,399.60	0.00	11,399.60
71635 - Travel - Other	0.00	2,818.96	0.00	2,818.96
72415 - Courier Charges	0.00	180.23	0.00	180.23
72505 - Stationery & other Office Supp	0.00	143.73	0.00	143.73
72630 - Capital Grants - Local GOVT	0.00	265,998.06	0.00	265,998.06
74510 - Bank Charges	0.00	3,908.48	0.00	3,908.48
75110 - Facilities & Admin - Services	0.00	74,263.65	0.00	74,263.65
75705 - Learning costs	0.00	16,613.70	0.00	16,613.70
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-0.02	0.00	-0.02
77385 - Contribution to Security	0.00	556.00	0.00	556.00

Total for Fund G2802 0.00 403,236.36 0.00 403,236.36

Total for Activity PROG MGT 0.00 403,236.36 0.00 403,236.36

Activity : PROG MGT_(DANIDA Funds)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

71605 - Travel Tickets-International	0.00	4,875.00	0.00	4,875.00
71610 - Travel Tickets-Local	0.00	1,702.00	0.00	1,702.00
71620 - Daily Subsistence Allow-Local	0.00	462.00	0.00	462.00
72630 - Capital Grants - Local GOVT	0.00	45,508.96	0.00	45,508.96
74510 - Bank Charges	0.00	688.87	0.00	688.87

Total for Fund G2802 0.00 53,236.83 0.00 53,236.83

Total for Activity PROG MGT_DANIDA 0.00 53,236.83 0.00 53,236.83

Activity : PROG MGT_(NORWAY Funds for UNCDF/JPLG)

Fund : G2802(PASS THROUGH MDTF FUNDS (AA))

64398 - Direct Project Cost-Staff	0.00	5,584.39	0.00	5,584.39
71405 - Service Contracts-Individuals	0.00	7,427.01	0.00	7,427.01
71410 - MAIP Premium SC	0.00	23.72	0.00	23.72
71415 - Contribution to Security SC	0.00	385.67	0.00	385.67
71605 - Travel Tickets-International	0.00	4,883.00	0.00	4,883.00
71615 - Daily Subsistence Allow-Intl	0.00	12,429.68	0.00	12,429.68
71620 - Daily Subsistence Allow-Local	0.00	750.00	0.00	750.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	2,951.28	0.00	2,951.28
71635 - Travel - Other	0.00	5,210.00	0.00	5,210.00
72425 - Mobile Telephone Charges	0.00	678.84	0.00	678.84
72630 - Capital Grants - Local GOVT	0.00	190,896.08	0.00	190,896.08
72815 - Inform Technology Supplies	0.00	4,028.00	0.00	4,028.00
74510 - Bank Charges	0.00	1,886.43	0.00	1,886.43



Award ID : 00076671		Period : Jan-Dec (2015)		
Project ID : 00087943 Somalia UNJPLG II - MPTF pass		Impl. Partner : UNCDF UNCDF		
		Location : UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
74599 - UNDP cost recovery chrgs-Bills	0.00	45.82	0.00	45.82
74696 - PP&E Expensed Items	0.00	10,204.95	0.00	10,204.95
75709 - Learning - training of counter	0.00	2,589.38	0.00	2,589.38
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund G2802	0.00	249,974.25	0.00	249,974.25
Total for Activity PROG MGT_NORWAY	0.00	249,974.25	0.00	249,974.25
Activity : PROGRAMME(S) (MDTF FUNDS)				
Fund : G2802(PASS THROUGH MDTF FUNDS (AA))				
71615 - Daily Subsistence Allow-Intl	0.00	3,980.00	0.00	3,980.00
71635 - Travel - Other	0.00	3,608.00	0.00	3,608.00
72630 - Capital Grants - Local GOVT	0.00	353,407.95	0.00	353,407.95
73420 - Leased Vehicles	0.00	912.00	0.00	912.00
74510 - Bank Charges	0.00	4,397.78	0.00	4,397.78
Total for Fund G2802	0.00	366,305.73	0.00	366,305.73
Total for Activity PROGRAMME MGT	0.00	366,305.73	0.00	366,305.73
Activity : PROGRAMME(S) (MDTF FUNDS)				
Fund : G2802(PASS THROUGH MDTF FUNDS (AA))				
61305 - Salaries - IP Staff	0.00	100,348.98	0.00	100,348.98
61310 - Post Adjustment - IP Staff	0.00	36,773.41	0.00	36,773.41
62305 - Dependency Allowances-IP Staff	0.00	11,715.96	0.00	11,715.96
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	32,037.59	0.00	32,037.59
62315 - Contrib. to medical, social in	0.00	1,543.62	0.00	1,543.62
62320 - Mobility, Hardship, Non-remova	0.00	9,669.96	0.00	9,669.96
62330 - Rental Supplements - IP Staff	0.00	9,193.27	0.00	9,193.27
62340 - Annual Leave Expense - IP	0.00	5,745.80	0.00	5,745.80
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,162.50	0.00	4,162.50
63530 - Contribution to EOS Benefits	0.00	5,142.08	0.00	5,142.08
63535 - Contribution to Security	0.00	6,170.52	0.00	6,170.52
63540 - Contribution to Training	0.00	1,645.46	0.00	1,645.46
63545 - Contribution to ICT	0.00	2,056.84	0.00	2,056.84
63550 - Contributions to MAIP	0.00	548.52	0.00	548.52
63555 - Contribution to UN JFA	0.00	4,113.68	0.00	4,113.68
63560 - Contributions to Appendix D	0.00	411.35	0.00	411.35
64398 - Direct Project Cost-Staff	0.00	39,090.76	0.00	39,090.76
65115 - Contributions to ASHI Reserve	0.00	10,969.80	0.00	10,969.80
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71305 - Local Consult.-Sht Term-Tech	0.00	9,723.42	0.00	9,723.42
71405 - Service Contracts-Individuals	0.00	122,193.91	0.00	122,193.91
71410 - MAIP Premium SC	0.00	409.78	0.00	409.78
71415 - Contribution to Security SC	0.00	6,446.63	0.00	6,446.63
71505 - UN Volunteers-Stipend & Allow	0.00	10,726.16	0.00	10,726.16
71510 - UNV Settling-In-Grant	0.00	4,463.00	0.00	4,463.00
71515 - UNV-Security Allowance	0.00	600.00	0.00	600.00
71520 - UNV-Language Allowance	0.00	200.00	0.00	200.00
71525 - UNV-Hazard Pay	0.00	4,000.00	0.00	4,000.00
71535 - UNV-Medical Insurance	0.00	309.28	0.00	309.28
71540 - UNV-Global Charges	0.00	576.26	0.00	576.26
71541 - UNVs-Contribution to security	0.00	580.20	0.00	580.20
71545 - UNV-Home Leave Travel & Allowa	0.00	32.00	0.00	32.00
71550 - UNV-Resettlement Allowance	0.00	800.00	0.00	800.00



Award ID : 00076671		Period : Jan-Dec (2015)		
Project ID : 00087943 Somalia UNJPLG II - MPTF pass		Impl. Partner : UNCDF UNCDF		
		Location : UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,000.00	0.00	2,000.00
71590 - UNV Development Effectiveness	0.00	2,320.00	0.00	2,320.00
71605 - Travel Tickets-International	0.00	50,326.13	0.00	50,326.13
71615 - Daily Subsistence Allow-Intl	0.00	57,059.88	0.00	57,059.88
71620 - Daily Subsistence Allow-Local	0.00	6,751.16	0.00	6,751.16
71625 - Daily Subsist Allow-Mtg Partic	0.00	3,083.80	0.00	3,083.80
71635 - Travel - Other	0.00	2,643.54	0.00	2,643.54
72130 - Svc Co-Transportation Services	0.00	6.57	0.00	6.57
72220 - Furniture	0.00	10.83	0.00	10.83
72311 - Fuel, petroleum and other oils	0.00	1,529.64	0.00	1,529.64
72425 - Mobile Telephone Charges	0.00	2,162.56	0.00	2,162.56
72440 - Connectivity Charges	0.00	1,439.88	0.00	1,439.88
72505 - Stationery & other Office Supp	0.00	1,059.11	0.00	1,059.11
72630 - Capital Grants - Local GOVT	0.00	1,599,414.73	0.00	1,599,414.73
73125 - Common Services-Premises	0.00	86,074.53	0.00	86,074.53
73420 - Leased Vehicles	0.00	437.79	0.00	437.79
74510 - Bank Charges	0.00	22,829.34	0.00	22,829.34
74525 - Sundry	0.00	43.34	0.00	43.34
74696 - PP&E Expensed Items	0.00	769.76	0.00	769.76
75705 - Learning costs	0.00	2,800.00	0.00	2,800.00
75709 - Learning - training of counter	0.00	6,000.00	0.00	6,000.00
76125 - Realized Loss	0.00	7.78	0.00	7.78
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
77385 - Contribution to Security	0.00	657.26	0.00	657.26
Total for Fund G2802	0.00	2,292,600.92	0.00	2,292,600.92
Total for Activity PROGRAMME MANAG	0.00	2,292,600.92	0.00	2,292,600.92
Activity : PROGRAMME(MIGRANTS)				
Fund : G1310(RR-Programme)				
72630 - Capital Grants - Local GOVT	0.00	320,381.94	0.00	320,381.94
74510 - Bank Charges	0.00	4,639.98	0.00	4,639.98
Total for Fund G1310	0.00	325,021.92	0.00	325,021.92
Fund : G2802(PASS THROUGH MDTF FUNDS (AA))				
64398 - Direct Project Cost-Staff	0.00	5,584.39	0.00	5,584.39
71205 - Intl Consultants-Sht Term-Tech	0.00	76,000.00	0.00	76,000.00
71305 - Local Consult-Sht Term-Tech	0.00	3,241.14	0.00	3,241.14
71405 - Service Contracts-Individuals	0.00	28,674.21	0.00	28,674.21
71410 - MAIP Premium SC	0.00	104.17	0.00	104.17
71415 - Contribution to Security SC	0.00	1,171.90	0.00	1,171.90
71605 - Travel Tickets-International	0.00	13,259.16	0.00	13,259.16
71615 - Daily Subsistence Allow-Intl	0.00	21,998.14	0.00	21,998.14
71620 - Daily Subsistence Allow-Local	0.00	4,051.78	0.00	4,051.78
71625 - Daily Subsist Allow-Mtg Partic	0.00	11,770.32	0.00	11,770.32
71635 - Travel - Other	0.00	6,027.03	0.00	6,027.03
72311 - Fuel, petroleum and other oils	0.00	424.39	0.00	424.39
72425 - Mobile Telephone Charges	0.00	353.05	0.00	353.05
72605 - Grants to Instit & other Benef	0.00	37,982.88	0.00	37,982.88
72630 - Capital Grants - Local GOVT	0.00	886,418.05	0.00	886,418.05
73420 - Leased Vehicles	0.00	1,040.00	0.00	1,040.00
74510 - Bank Charges	0.00	12,325.29	0.00	12,325.29
74525 - Sundry	0.00	127.63	0.00	127.63
75705 - Learning costs	0.00	4,285.57	0.00	4,285.57
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 68.05	0.00	- 68.05



Award ID : 00076671		Period : Jan-Dec (2015)		
Project ID : 00087943 Somalia UNJPLG II - MPTF pass		Impl. Partner : UNCDF UNCDF		
		Location : UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Total for Fund G2802	0.00	1,114,771.05	0.00	1,114,771.05
Total for Activity PROGRAMME MGT	0.00	1,439,792.97	0.00	1,439,792.97
Total for Project : 00087943	0.00	4,805,147.06	0.00	4,805,147.06
Award Total :	0.00	4,805,147.06	0.00	4,805,147.06

Singed

Ian Murphy (Partner)
Moore Stephens

4 July 2016



Signed By : _____
Anka Kitunzi, Chief Technical Advisor, UNCDF/JPLG

Date : 10 May 2016



Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2015)
Selected Project ID : 00076671
Selected Fund Code :
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00076671

Period : As at Dec 31, 2015

Project ID: 00087943

Impl. Partner :UNCDF UNCDF

UNCDF AMOUNT

Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	22,411.49

Annex 2: Statement of Assets and Equipment

Not Applicable

Annex 3: Statement of Cash Position

Not Applicable

Annex 4: Audit finding priority ratings

The following categories of priorities are used:

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