



AUDIT

OF

UNDP CENTRAL AFRICAN REPUBLIC

**JOINT PROJECT TO SUPPORT FIGHT HUMAN RIGHTS VIOLATION AND REVIVAL OF
JUSTICE IN CAR**

(Directly Implemented Project No. 87828, Output No. 94730)

Report No. 1812

Issue Date: 7 August 2017

**Report on the Audit of Central African Republic
Joint Project to Support Fight Human Rights Violation and Revival of Justice in CAR
(Project No. 87828, Output No. 94730)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 8 to 26 May 2017, conducted an audit of Joint Project to Support Fight Human Rights Violation and Revival of Justice in CAR, Project No. 87828, Output No. 94730 (the Project), which is directly implemented and managed by the UNDP Country Office in Central African Republic (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 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016, as well as the Statement of Assets as of 31 December 2016. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

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

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2,122	Unqualified	3	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$2,654,670. Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$532,251).

The audit did not result in any recommendations.



Helge S. Ostveiten
Director
Office of Audit and Investigations

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.



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Program (UNDP)
Directly Implemented (DIM) Project ID 87828 – Output ID 94730
“Joint Project to Support Fight Human Rights violation and revival
of Justice in CAR”
- Bangui, Central African Republic -
For the year ended 31 December 2016



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP project number 87828 “Joint Project to support fight human rights violations - Output no. 94730” (the project) for the period 1 January to 31 December 2016. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Statement of Expenditures	Unmodified
Project Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not Applicable

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki

Geneva, 14 July 2017



Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2016 and the fund utilization as at 31 December 2016 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the Funds Utilization statements are the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets presents fairly the balance of assets of the UNDP project as at 31 December 2016. This Statement must include all assets available as at 31 December 2016 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 2016. 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 Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2016. The scope of the audit did not include:

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



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Independent Auditors' Report

Statement of Expenditures

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

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement of Expenditures") of the UNDP project No. 87828 "Joint Project to support fight human rights violations - Output no. 94730 for the period 1 January to 31 December 2016.

The CDR expenditure totaling USD 2,654,669.89, is comprised of expenditure directly incurred by the UNDP Country Office in Central African Republic for an amount of USD 2,122,419.34 and expenditure incurred by entities other than the Country Office for an amount of USD 532,250.55. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Central African Republic of USD 2,122,419.34.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 2,122,419.34 directly incurred by the UNDP Country Office in Central African Republic and charged to the project for the period 1 January to 31 December 2016 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor’s responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization’s internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA



Pierre-Henri Pingeon
Partner



Henri Mwaniki

Geneva, 14 July 2017



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Independent Auditors' Report

Statement of Fixed Assets

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

We have audited the accompanying statement of fixed assets of the UNDP project No. 87828, Joint Project to support fight human rights violations - Output no. 94730 as at 31 December 2016.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 87828 with a Net Book Value amounting to USD 2,661.73 as at 31 December 2016 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor's responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization’s internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki

Geneva, 14 July 2017

Annexes:

Annex 1: Statement of Expenditures



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : CAF10
Period : Jan-Dec (2016)
Selected Project Id : 00087828
Selected Fund Code : 11100,30000
Selected Dept. IDs : ALL
Selected Outputs : 00094730

Project Id : 00087828 Joint Project to support fight	Period : Jan-Dec (2016)
Output # : 00094730 Joint Project to support fight	Impl. Partner : 99999 UNDP
	Location : Central African Republic

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ()				
Fund : 11100 (OR - Support to StrngCom JP)				
75105 - Facilities & Admin - Implement	0.00	21.93	0.00	21.93
77630 - Dep Exp Owned - ITC	0.00	313.14	0.00	313.14
Total for Fund 11100	0.00	335.07	0.00	335.07
Total for Activity	0.00	335.07	0.00	335.07

Activity : ACTIVITY 1 (Mise en place cadre strategic)

Fund : 11100 (OR - Support to StrngCom JP)

71205 - Intl Consultants-Sht Term-Tech	0.00	20,000.00	0.00	20,000.00
71305 - Local Consult -Sht Term-Tech	0.00	42.05	0.00	42.05
71605 - Travel Tickets-International	0.00	356.79	0.00	356.79
72105 - Svc Co-Construction & Engineer	0.00	10,537.85	0.00	10,537.85
72215 - Transportation Equipment	0.00	36,211.64	0.00	36,211.64
72220 - Furniture	0.00	16,483.14	0.00	16,483.14
72401 - Prefab structure/other buildin	0.00	10,344.54	0.00	10,344.54
72440 - Connectivity Charges	0.00	408.00	0.00	408.00
72715 - Hospitality Catering	0.00	1,929.09	0.00	1,929.09
74210 - Printing and Publications	0.00	152.30	0.00	152.30
74225 - Other Media Costs	0.00	1,631.56	0.00	1,631.56
75105 - Facilities & Admin - Implement	0.00	7,536.78	0.00	7,536.78
75705 - Learning costs	0.00	4,295.41	0.00	4,295.41
75707 - Learning - subsistence allowan	0.00	5,275.96	0.00	5,275.96
76110 - Foreign Exch Translation Loss	0.00	1,146.45	0.00	1,146.45
76125 - Realized Loss	0.00	16.49	0.00	16.49
Total for Fund 11100	0.00	116,368.05	0.00	116,368.05
Total for Activity ACTIVITY 1	0.00	116,368.05	0.00	116,368.05

Activity : ACTIVITY 2 (Protect° Person & group Vulner)

Fund : 11100 (OR - Support to StrngCom JP)

62335 - Hazard Duty Station Allow-IP	0.00	1,631.00	0.00	1,631.00
71205 - Intl Consultants-Sht Term-Tech	0.00	53,186.00	0.00	53,186.00
71211 - Intl Consult Security Charge	0.00	1,031.25	0.00	1,031.25
71305 - Local Consult.-Sht Term-Tech	0.00	169.05	0.00	169.05

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Combined Delivery Report by Activity

Project Id : 00067828 Joint Project to support fight . Period : Jan-Dec (2016)
Output # : 00094730 Joint Project to support fight Impl. Partner : 99999 UNDP
Location : Central African Republic

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71605 - Travel Tickets-International	0.00	13,118.42	0.00	13,118.42
71610 - Travel Tickets-Local	0.00	530.83	0.00	530.83
71615 - Daily Subsistence Allow-Intl	0.00	2,083.47	0.00	2,083.47
71620 - Daily Subsistence Allow-Local	0.00	20,032.68	0.00	20,032.68
71635 - Travel - Other	0.00	54.21	0.00	54.21
72105 - Svc Co-Construction & Engineer	0.00	2,228.16	0.00	2,228.16
72130 - Svc Co-Transportation Services	0.00	690.44	0.00	690.44
72150 - Svc Co-Manufacturing Services	0.00	3,049.18	0.00	3,049.18
72205 - Office Machinery	0.00	1,814.73	0.00	1,814.73
72210 - Machinery and Equipment	0.00	17,196.74	0.00	17,196.74
72215 - Transportation Equipment	0.00	14,421.65	0.00	14,421.65
72220 - Furniture	0.00	95,800.64	0.00	95,800.64
72311 - Fuel, petroleum and other oils	0.00	1,914.76	0.00	1,914.76
72315 - Food & Textile Products	0.00	355.96	0.00	355.96
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buildin	0.00	211,338.98	0.00	211,338.98
72405 - Acquisition of Communic Equip	0.00	31,634.56	0.00	31,634.56
72410 - Acquisition of Audio Visual Eq	0.00	1,209.82	0.00	1,209.82
72505 - Stationery & other Office Supp	0.00	130,605.67	0.00	130,605.67
72510 - Publications	0.00	17,109.73	0.00	17,109.73
72515 - Print Media	0.00	2,399.08	0.00	2,399.08
72520 - Electronic Media	0.00	253.80	0.00	253.80
72715 - Hospitality Catering	0.00	39,357.22	0.00	39,357.22
72805 - Acquis of Computer Hardware	0.00	1,547.25	0.00	1,547.25
73105 - Rent	0.00	8,129.12	0.00	8,129.12
73107 - Rent - Meeting Rooms	0.00	29,951.94	0.00	29,951.94
73505 - Reimb to UNDP for Supp Svcs	0.00	50.96	0.00	50.96
73510 - Reimb to UN for Supp Svcs	0.00	148.90	0.00	148.90
74210 - Printing and Publications	0.00	93,087.59	0.00	93,087.59
74225 - Other Media Costs	0.00	1,069.31	0.00	1,069.31
74720 - Distribution Cost	0.00	2,884.86	0.00	2,884.86
75105 - Facilities & Admin - Implement	0.00	56,740.19	0.00	56,740.19
75110 - Facilities & Admin - Services	0.00	9,668.23	0.00	9,668.23
75705 - Learning costs	0.00	8,798.10	0.00	8,798.10
75711 - TrnWrkshp&Conf - Stipends	0.00	1,687.87	0.00	1,687.87
76125 - Realized Loss	0.00	554.60	0.00	554.60
76135 - Realized Gain	0.00	-869.20	0.00	-869.20
Total for Fund 11100	0.00	876,667.75	0.00	876,667.75
Fund : 30000 (PROGRAMME COST SHARING)				
73105 - Rent	0.00	2,427.60	0.00	2,427.60
73107 - Rent - Meeting Rooms	0.00	33,359.00	0.00	33,359.00
74210 - Printing and Publications	0.00	40,751.26	0.00	40,751.26
75105 - Facilities & Admin - Implement	0.00	5,357.65	0.00	5,357.65
Total for Fund 30000	0.00	81,895.51	0.00	81,895.51
Total for Activity ACTIVITY 2	0.00	958,563.26	0.00	958,563.26
Activity : ACTIVITY 3 (Police & Gendarmerie)				

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Combined Delivery Report by Activity

Project Id : 00087828 Joint Project to support fight	Period :	Jan-Dec (2016)
Output # : 00094730 Joint Project to support fight	Impl. Partner :	99999 UNDP
	Location :	Central African Republic

Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Fund : 11100 (OR - Support to StrngCom JP)

62335 - Hazard Duty Station Allow-IP	0.00	2,652.00	0.00	2,652.00
63340 - Proc Inps/Rest & Recup-IP Str	0.00	1,200.00	0.00	1,200.00
71205 - Intl Consultants-Sht Term-Tech	0.00	75,000.00	0.00	75,000.00
71211 - Intl Consult Security Charge	0.00	1,562.50	0.00	1,562.50
71305 - Local Consult-Sht Term-Tech	0.00	296.05	0.00	296.05
71605 - Travel Tickets-International	0.00	2,277.02	0.00	2,277.02
71620 - Daily Subsistence Allow-Local	0.00	12,092.35	0.00	12,092.35
71625 - Daily Substst Allow-Mtg Partic	0.00	7,016.31	0.00	7,016.31
71635 - Travel - Other	0.00	155.14	0.00	155.14
72125 - Svc Co-Studies & Research Serv	0.00	828.71	0.00	828.71
72205 - Office Machinery	0.00	14,998.82	0.00	14,998.82
72210 - Machinery and Equipment	0.00	124,191.95	0.00	124,191.95
72215 - Transportation Equipment	0.00	325,027.10	0.00	325,027.10
72220 - Furniture	0.00	8,057.80	0.00	8,057.80
72311 - Fuel, petroleum and other oils	0.00	22,577.75	0.00	22,577.75
72315 - Food & Textile Products	0.00	204.33	0.00	204.33
72401 - Prefab structure/other buildin	0.00	313,959.25	0.00	313,959.25
72402 - Building Maintenance	0.00	124.96	0.00	124.96
72405 - Acquisition of Communic Equip	0.00	- 1,363.12	0.00	- 1,363.12
72425 - Mobile Telephone Charges	0.00	149.06	0.00	149.06
72505 - Stationery & other Office Supp	0.00	57,949.30	0.00	57,949.30
72510 - Publications	0.00	3,721.94	0.00	3,721.94
72715 - Hospitality Catering	0.00	63,411.85	0.00	63,411.85
72815 - Inform Technology Supplies	0.00	1,791.51	0.00	1,791.51
73105 - Rent	0.00	679.80	0.00	679.80
73107 - Rent - Meeting Rooms	0.00	3,777.33	0.00	3,777.33
73410 - Maint, Oper of Transport Equip	0.00	2,949.87	0.00	2,949.87
73505 - Reimb to UNDP for Supp Svcs	0.00	418.36	0.00	418.36
73510 - Reimb to UN for Supp Svcs	0.00	25.38	0.00	25.38
74210 - Printing and Publications	0.00	29,010.78	0.00	29,010.78
74225 - Other Media Costs	0.00	3,090.92	0.00	3,090.92
74705 - Port Operation	0.00	3,480.60	0.00	3,480.60
74720 - Distribution Cost	0.00	7,548.91	0.00	7,548.91
75105 - Facilities & Admin - Implement	0.00	78,523.58	0.00	78,523.58
75110 - Facilities & Admin - Services	0.00	5,524.40	0.00	5,524.40
75705 - Learning costs	0.00	30,497.94	0.00	30,497.94
75711 - TrnWrkshp&Conf - Stipends	0.00	2,403.13	0.00	2,403.13
76125 - Realized Loss	0.00	2,249.56	0.00	2,249.56
76135 - Realized Gain	0.00	- 1,008.97	0.00	- 1,008.97
Total for Fund 11100	0.00	1,207,054.17	0.00	1,207,054.17

Fund : 30000 (PROGRAMME COST SHARING)

72220 - Furniture	0.00	1,114.00	0.00	1,114.00
75105 - Facilities & Admin - Implement	0.00	77.98	0.00	77.98

Total for Fund 30000	0.00	1,191.98	0.00	1,191.98
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Total for Activity ACTIVITY 3	0.00	1,208,246.15	0.00	1,208,246.15
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Combined Delivery Report by Activity

UN Development Programme
Report ID: ungicrb

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Project Id : 00087828 Joint Project to support fight	Period :	Jan-Dec (2016)		
Output # : 00094730 Joint Project to support fight	Impl. Partner :	99999 UNDP		
	Location :	Central African Republic		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY 5 (Gest* Conflits & Sécurité)

Fund : 11100 (OR - Support to StrngCom JP)

62335 - Hazard Duty Station Allow-IP	0.00	17,030.00	0.00	17,030.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	5,999.90	0.00	5,999.90
63515 - Security-related Costs	0.00	8,429.70	0.00	8,429.70
71205 - Intl Consultants-Sht Term-Tech	0.00	17,200.00	0.00	17,200.00
71211 - Intl Consult Security Charge	0.00	430.00	0.00	430.00
71605 - Travel Tickets-International	0.00	1,126.82	0.00	1,126.82
71615 - Daily Subsistence Allow-Intl	0.00	7,065.00	0.00	7,065.00
72220 - Furniture	0.00	423.13	0.00	423.13
72311 - Fuel, petroleum and other oils	0.00	4,955.26	0.00	4,955.26
72401 - Prefab structure/other buildin	0.00	5,334.22	0.00	5,334.22
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	21,449.00	0.00	21,449.00
73107 - Rent - Meeting Rooms	0.00	443.44	0.00	443.44
73410 - Maint. Oper of Transport Equip	0.00	203.95	0.00	203.95
75105 - Facilities & Admin - Implement	0.00	23,498.40	0.00	23,498.40
75705 - Learning costs	0.00	1,887.86	0.00	1,887.86
75707 - Learning - subsistence allowan	0.00	9,420.00	0.00	9,420.00
77305 - Salaries - IP Staff-TA	0.00	87,547.51	0.00	87,547.51
77310 - Post Adjustment - IP Staff-TA	0.00	47,807.09	0.00	47,807.09
77315 - Contrib-Med,Soclns-IP Staff-TA	0.00	4,348.18	0.00	4,348.18
77320 - Assg hardship & mob allow-TA	0.00	18,020.01	0.00	18,020.01
77345 - Dep Allowances-IP Staff-TA	0.00	14,645.04	0.00	14,645.04
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,229.48	0.00	2,229.48
77365 - Spec Oper Living Allow-IP-TA	0.00	20,493.00	0.00	20,493.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	27,070.54	0.00	27,070.54
77385 - Contribution to Security	0.00	8,459.66	0.00	8,459.66
77386 - Contribution to ICT_TA	0.00	2,030.34	0.00	2,030.34
77395 - MAIP Premium TA/IP	0.00	338.35	0.00	338.35
77396 - PAYROLL MGT COST RECOVERY	0.00	965.70	0.00	965.70
77397 - Appendix D TA/IP	0.00	338.35	0.00	338.35
Total for Fund 11100	0.00	359,189.93	0.00	359,189.93

Fund : 30000 (PROGRAMME COST SHARING)

62335 - Hazard Duty Station Allow-IP	0.00	7,872.00	0.00	7,872.00
72220 - Furniture	0.00	3,301.00	0.00	3,301.00
72805 - Acquis of Computer Hardware	0.00	10.70	0.00	10.70
74705 - Port Operation	0.00	0.81	0.00	0.81
75105 - Facilities & Admin - Implement	0.00	782.92	0.00	782.92
Total for Fund 30000	0.00	11,967.43	0.00	11,967.43

Total for Activity ACTIVITY 5 **0.00** **371,157.36** **0.00** **371,157.36**

KPMG

INITIALED FOR IDENTIFICATION
PURPOSES ONLY



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : CAF10
Period : Jan-Dec (2016)
Selected Project Id : 00087828
Selected Fund Code : 11100.30000
Selected Dept. IDs : ALL
Selected Outputs : 00094730

Project Id : ALL	Period : Jan-Dec (2016)
Output # : ALL	Impl. Partner :
	Location :





Combined Delivery Report by Activity

UNDP UN Development Programme
Report ID: ungidrb

Page 7 of 7
Run Time: 09-05-2017 17:05:15

Funds Utilization

Selection Criteria :

Business Unit : CAF10
Period : Jan-Dec (2016)
Selected Project Id : 00087828
Selected Fund Code : 11100,30000
Selected Dept. IDs : ALL
Selected Outputs : 00094730

Project/Award: 00087828 Joint Project to support fight

Period : As Of Dec31,2016

Output #	00094730	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		2,661.73
	Inventory		0.00
	Prepayments		0.00
	Commitments		637,680.85

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Combined Delivery Report by Activity

Project Id : 00087828 Joint Project to support fight	Period :	Jan-Dec (2016)		
Output # : 00094730 Joint Project to support fight	Impl. Partner :	99999 UNDP		
	Location :	Central African Republic		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output : 00094730	0.00	2,654,669.89	0.00	2,654,669.89
Project Total :	0.00	2,654,669.89	0.00	2,654,669.89

Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
14 July 2017

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
14 July 2017

Signed By :

Date :

09/05/2017

Signed By :

Date :

Severais STERLING DPAD/PNUD 09/05/2017



Annex 2: Statement of Fixed Assets

LISTE DES ASSETS DU PROJET CONJOINT JUSTICE INL AU 31 DECEMBRE 2016

Asset ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value
000000000776	A Photocopiers	0000000000776	RML10495	CAFAPJ	7/29/2015	7/29/2015	3,131.44	2,661.73
							<u>3,131.44</u>	<u>2,661.73</u>

Philippe LASHÉL
Chargé des Opérations.
09/05/17



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Pierre-Henri Pingeon, Partner
 KPMG SA, Geneva
 14 July 2017

[Signature]

Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 14 July 2017

