



**AUDIT**

**OF**

**UNDP MALI**

**RESTAURATION DE L'AUTORITE DE L'ETAT AU NORD MALI**  
**(Directly Implemented Project No. 78266, Output No. 88627)**

**Report No. 1817**

**Issue Date: 7 August 2017**

**Report on the Audit of UNDP Mali**  
**Restauration de l'Autorité de l'Etat au Nord Mali (Project No. 78266, Output No. 88627)**  
**Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 15 to 26 May 2017, conducted an audit of Project Restauration de l'Autorité de l'État au Nord Mali, Project No. 78266, Output No. 88627 (the Project), which is directly implemented and managed by the UNDP Country Office in Mali (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 2016 to 31 December 2016 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2016, as well as Statement of Assets. 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*.

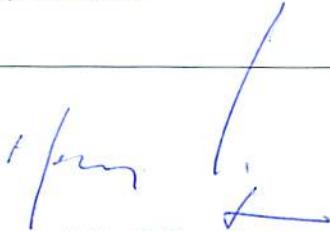
**Audit results**

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
3,348	Unqualified	71	Unqualified

\*Expenditures recorded in the Combined Delivery Report were \$4,182,338 million. Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$833,860).

The audit did not result in any recommendations.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations

<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.



**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Program (UNDP)  
Directly Implemented (DIM) Project ID 78266 – Output ID 88627  
“Restauration de l’Autorité de l’Etat au Nord Mali”  
- Bamako, Mali -  
For the year ended 31 December 2016



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## Executive Summary

KPMG Geneva conducted the financial audit of UNDP project number 78266 “Restauration de l’Autorité de l’Etat au Nord Mali - Output no. 88627” (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:

<b>Statement of Expenditures</b>	<b>Unmodified</b>
<b>Project Statement of Fixed Assets</b>	<b>Unmodified</b>
<b>Statement of Cash Position</b>	<b>Not Applicable</b>

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 (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)

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We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement of Expenditures") of the UNDP project No. 78266, Restauration de l'Autorité de l'Etat au Nord Mali - Output no. 88627 for the period 1 January to 31 December 2016.

The CDR expenditure totaling USD 4,182,338 is comprised of expenditure directly incurred by the UNDP Country Office in Mali for an amount of USD 3,348,478 and expenditure incurred by entities other than the Country Office for an amount of USD 833,860. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Mali of USD 3,348,478.

### **Unmodified Opinion**

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 3,348,478 directly incurred by the UNDP Country Office in Mali 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 CDR and Funds Utilization section of our report. 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 CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.



### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are 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 CDR and Funds Utilization statement, 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)

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We have audited the accompanying statement of fixed assets of the UNDP project No. 78266, Restauration de l'Autorité de l'Etat au Nord Mali - Output no. 88627 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 78266 with a Net Book Value amounting to USD 71,375.06 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 : MLI10  
Period : Jan-Dec (2016)  
Selected Project Id : 00078266  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00088627

Project Id : 00078266 Redeploiement de l'Administrat	Period :	Jan-Dec (2016)		
Output # : 00088627 Restauration autorité Etat	Impl. Partner :	99999 UNDP		
	Location :	Main		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

**Fund : 04000 (Core Programme, UNU Centre)**

72220 - Furniture	0.00	4,445.37	0.00	4,445.37
72405 - Acquisition of Communic Equip	0.00	9,907.60	0.00	9,907.60
77630 - Dep Exp Owned - ITC	0.00	312.84	0.00	312.84
77640 - Dep Exp Owned - F&F	0.00	86.04	0.00	86.04
77660 - Dep Exp Owned -Vehicle	0.00	1,009.33	0.00	1,009.33

**Total for Fund 04000** 0.00 15,761.18 0.00 15,761.18

**Fund : 30000 (PROGRAMME COST SHARING)**

75105 - Facilities & Admin - Implement	0.00	470.93	0.00	470.93
77630 - Dep Exp Owned - ITC	0.00	720.88	0.00	720.88
77660 - Dep Exp Owned -Vehicle	0.00	5,165.64	0.00	5,165.64

**Total for Fund 30000** 0.00 6,357.45 0.00 6,357.45

**Total for Activity** 0.00 22,118.63 0.00 22,118.63

Activity : ACTIVITY1 (Réhabilitation d'infrastructur)

**Fund : 26920 (CPR TTF-Conflict - Open)**

72160 - Svc Co-Education & Health Serv	0.00	2,049.56	0.00	2,049.56
75105 - Facilities & Admin - Implement	0.00	143.47	0.00	143.47
76125 - Realized Loss	0.00	24.94	0.00	24.94

**Total for Fund 26920** 0.00 2,217.97 0.00 2,217.97

**Fund : 30000 (PROGRAMME COST SHARING)**

71610 - Travel Tickets-Local	0.00	1,000.68	0.00	1,000.68
72160 - Svc Co-Education & Health Serv	0.00	353,142.28	0.00	353,142.28
72311 - Fuel, petroleum and other oils	0.00	115.79	0.00	115.79
72510 - Publications	0.00	339.93	0.00	339.93
73104 - Leased Building	0.00	40,485.08	0.00	40,485.08
73216 - Construction Cost	0.00	1,087,709.88	0.00	1,087,709.88
74210 - Printing and Publications	0.00	859.13	0.00	859.13
74510 - Bank Charges	0.00	32.00	0.00	32.00
75105 - Facilities & Admin - Implement	0.00	118,694.78	0.00	118,694.78
76125 - Realized Loss	0.00	447.51	0.00	447.51
76135 - Realized Gain	0.00	-26,812.10	0.00	-26,812.10





Combined Delivery Report by Activity

<b>Project Id : 00078266 Redeploiement de l'Administrat</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>	
<b>Output # : 00088627 Restauration autorité Etat</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>	
	<b>Location :</b>	<b>Main</b>	
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>
			<b>Total Exp</b>

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>1,576,014.96</b>	<b>0.00</b>	<b>1,576,014.96</b>
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<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>1,578,232.93</b>	<b>0.00</b>	<b>1,578,232.93</b>
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**Activity : ACTIVITY2 (Dotation Equipements matériels)**

**Fund : 30000 (PROGRAMME COST SHARING)**

72125 - Svc Co-Studies & Research Serv	0.00	3,138.64	0.00	3,138.64
72399 - Other Materials and Goods	0.00	49,998.00	0.00	49,998.00
74230 - Audio & Visual Equipment	0.00	120.98	0.00	120.98
74505 - Insurance	0.00	4.48	0.00	4.48
75105 - Facilities & Admin - Implement	0.00	4,260.97	0.00	4,260.97

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>57,523.07</b>	<b>0.00</b>	<b>57,523.07</b>
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<b>Total for Activity ACTIVITY2</b>	<b>0.00</b>	<b>57,523.07</b>	<b>0.00</b>	<b>57,523.07</b>
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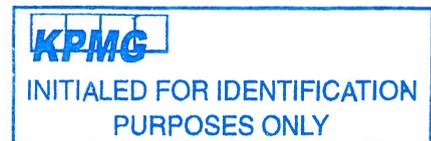
**Activity : ACTIVITY4 (Quik impact projects)**

**Fund : 30000 (PROGRAMME COST SHARING)**

71620 - Daily Subsistence Allow-Local	0.00	5,642.65	0.00	5,642.65
72220 - Furniture	0.00	6,842.70	0.00	6,842.70
72311 - Fuel, petroleum and other oils	0.00	271.87	0.00	271.87
72399 - Other Materials and Goods	0.00	37,839.73	0.00	37,839.73
72405 - Acquisition of Communic Equip	0.00	124.45	0.00	124.45
75105 - Facilities & Admin - Implement	0.00	13,409.05	0.00	13,409.05
76125 - Realized Loss	0.00	297.50	0.00	297.50
76135 - Realized Gain	0.00	-2.00	0.00	-2.00
77305 - Salaries - IP Staff-TA	0.00	24,692.07	0.00	24,692.07
77310 - Post Adjustment - IP Staff-TA	0.00	8,706.16	0.00	8,706.16
77315 - Contrib-Med,Socins-IP Staff-TA	0.00	743.46	0.00	743.46
77320 - Assg hardship & mob allow-TA	0.00	3,775.76	0.00	3,775.76
77345 - Dep Allowances-IP Staff-TA	0.00	2,596.06	0.00	2,596.06
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	1,840.87	0.00	1,840.87
77365 - Spec Oper Living Allow-IP-TA	0.00	6,132.39	0.00	6,132.39
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	7,643.52	0.00	7,643.52
77385 - Contribution to Security	0.00	1,419.42	0.00	1,419.42
77386 - Contribution to ICT_TA	0.00	500.96	0.00	500.96
77395 - MAIP Premium TA/IP	0.00	83.50	0.00	83.50
77396 - PAYROLL MGT COST RECOVERY	0.00	228.25	0.00	228.25
77397 - Appendix D TA/IP	0.00	83.50	0.00	83.50

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>122,871.87</b>	<b>0.00</b>	<b>122,871.87</b>
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<b>Total for Activity ACTIVITY4</b>	<b>0.00</b>	<b>122,871.87</b>	<b>0.00</b>	<b>122,871.87</b>
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**Combined Delivery Report by Activity**

<b>Project Id : 00078266 Redeploiement de l'Administrat</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>
<b>Output # : 00088627 Restauration autorité Etat</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	<b>Main</b>
	<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>	<b>Total Exp</b>

**Activity : ACTIVITY5 (Assistance Technique)**

**Fund : 04000 (Core Programme, UNU Centre)**

72105 - Svc Co-Construction & Engineer	0.00	-3,125.31	0.00	-3,125.31
72220 - Furniture	0.00	86.04	0.00	86.04
72405 - Acquisition of Communic Equip	0.00	332.84	0.00	332.84
77630 - Dep Exp Owned - ITC	0.00	-312.84	0.00	-312.84
77640 - Dep Exp Owned - F&F	0.00	-86.04	0.00	-86.04

<b>Total for Fund 04000</b>	<b>0.00</b>	<b>-3,105.31</b>	<b>0.00</b>	<b>-3,105.31</b>
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**Fund : 26920 (CPR TTF-Conflict - Open)**

63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,352.09	0.00	2,352.09
63520 - Personal Security Measures	0.00	4,019.64	0.00	4,019.64
71620 - Daily Subsistence Allow-Local	0.00	-8.76	0.00	-8.76
75105 - Facilities & Admin - Implement	0.00	509.04	0.00	509.04

<b>Total for Fund 26920</b>	<b>0.00</b>	<b>6,872.01</b>	<b>0.00</b>	<b>6,872.01</b>
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**Fund : 30000 (PROGRAMME COST SHARING)**

71405 - Service Contracts-Individuals	0.00	36,443.61	0.00	36,443.61
71410 - MAIP Premium SC	0.00	66.24	0.00	66.24
71415 - Contribution to Security SC	0.00	1,640.64	0.00	1,640.64
71610 - Travel Tickets-Local	0.00	3,058.56	0.00	3,058.56
71620 - Daily Subsistence Allow-Local	0.00	14,960.08	0.00	14,960.08
72130 - Svc Co-Transportation Services	0.00	121.93	0.00	121.93
72205 - Office Machinery	0.00	116.63	0.00	116.63
72311 - Fuel, petroleum and other oils	0.00	1,988.08	0.00	1,988.08
72425 - Mobile Telephone Charges	0.00	1,664.44	0.00	1,664.44
74515 - Claims and Adjustments	0.00	832.22	0.00	832.22
75105 - Facilities & Admin - Implement	0.00	5,290.24	0.00	5,290.24
75705 - Learning costs	0.00	1,745.96	0.00	1,745.96
75712 - TrnWrkshp&Conf - Honorariums	0.00	3,489.77	0.00	3,489.77
76135 - Realized Gain	0.00	-21.16	0.00	-21.16

<b>Total for Fund 30000</b>	<b>0.00</b>	<b>71,397.24</b>	<b>0.00</b>	<b>71,397.24</b>
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<b>Total for Activity ACTIVITY5</b>	<b>0.00</b>	<b>75,163.94</b>	<b>0.00</b>	<b>75,163.94</b>
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**Activity : ACTIVITY6 (Tchimi Hougou)**

**Fund : 26920 (CPR TTF-Conflict - Open)**

63515 - Security-related Costs	0.00	146.91	0.00	146.91
75105 - Facilities & Admin - Implement	0.00	11.75	0.00	11.75

<b>Total for Fund 26920</b>	<b>0.00</b>	<b>158.66</b>	<b>0.00</b>	<b>158.66</b>
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Combined Delivery Report by Activity

<b>Project Id : 00078266 Redeploiement de l'Administrat</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>
<b>Output # : 00088627 Restauration autorité Etat</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	<b>Main</b>
	<b>Govt Exp</b>	<b>UNDP Exp</b>
	<b>UN Agencies Exp</b>	<b>Total Exp</b>

**Fund : 30000 (PROGRAMME COST SHARING)**

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63520 - Personal Security Measures	0.00	5,675.97	0.00	5,675.97
71305 - Local Consult.-Sht Term-Tech	0.00	378,659.62	0.00	378,659.62
71405 - Service Contracts-Individuals	0.00	435,186.67	0.00	435,186.67
71410 - MAIP Premium SC	0.00	793.58	0.00	793.58
71415 - Contribution to Security SC	0.00	26,554.19	0.00	26,554.19
71610 - Travel Tickets-Local	0.00	3,041.21	0.00	3,041.21
71620 - Daily Subsistence Allow-Local	0.00	26,700.65	0.00	26,700.65
71635 - Travel - Other	0.00	1,019.79	0.00	1,019.79
72105 - Svc Co-Construction & Engineer	0.00	14,137.04	0.00	14,137.04
72125 - Svc Co-Studies & Research Serv	0.00	407.84	0.00	407.84
72130 - Svc Co-Transportation Services	0.00	2,881.13	0.00	2,881.13
72135 - Svc Co-Communications Service	0.00	1,024.27	0.00	1,024.27
72205 - Office Machinery	0.00	1,396.22	0.00	1,396.22
72215 - Transporation Equipment	0.00	445.09	0.00	445.09
72220 - Furniture	0.00	55,975.82	0.00	55,975.82
72311 - Fuel, petroleum and other oils	0.00	5,592.96	0.00	5,592.96
72315 - Food & Textile Products	0.00	233.03	0.00	233.03
72401 - Prefab structure/other buildin	0.00	40,449.84	0.00	40,449.84
72402 - Building Maintenance	0.00	29,739.88	0.00	29,739.88
72405 - Acquisition of Communic Equip	0.00	25,370.62	0.00	25,370.62
72420 - Land Telephone Charges	0.00	599.80	0.00	599.80
72425 - Mobile Telephone Charges	0.00	6,201.93	0.00	6,201.93
72440 - Connectivity Charges	0.00	11,690.23	0.00	11,690.23
72510 - Publications	0.00	340.54	0.00	340.54
72515 - Print Media	0.00	126.45	0.00	126.45
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	1,310.73	0.00	1,310.73
73216 - Construction Cost	0.00	766,716.38	0.00	766,716.38
73406 - Maintenance of Equipment	0.00	1,615.17	0.00	1,615.17
73410 - Maint, Oper of Transport Equip	0.00	532.27	0.00	532.27
74210 - Printing and Publications	0.00	471.44	0.00	471.44
74505 - Insurance	0.00	252.72	0.00	252.72
74507 - Warranty Expense	0.00	1,742.79	0.00	1,742.79
74515 - Claims and Adjustments	0.00	4,993.60	0.00	4,993.60
74725 - Other L.T.S.H.	0.00	4,667.53	0.00	4,667.53
75105 - Facilities & Admin - Implement	0.00	155,046.89	0.00	155,046.89
75705 - Learning costs	0.00	1,300.08	0.00	1,300.08
75711 - TrnWrkshp&Conf - Stipends	0.00	2,592.24	0.00	2,592.24
76125 - Realized Loss	0.00	1,243.01	0.00	1,243.01
76135 - Realized Gain	0.00	-30,210.52	0.00	-30,210.52
77305 - Salaries - IP Staff-TA	0.00	34,919.55	0.00	34,919.55
77310 - Post Adjustment - IP Staff-TA	0.00	12,152.02	0.00	12,152.02
77315 - Contrib-Med,Soclns-IP Staff-TA	0.00	1,062.47	0.00	1,062.47
77320 - Assg hardship & mob allow-TA	0.00	5,325.00	0.00	5,325.00
77345 - Dep Allowances-IP Staff-TA	0.00	3,661.25	0.00	3,661.25
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	-1,800.74	0.00	-1,800.74
77365 - Spec Oper Living Allow-IP-TA	0.00	8,250.00	0.00	8,250.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	10,813.00	0.00	10,813.00
77385 - Contribution to Security	0.00	2,000.56	0.00	2,000.56
77386 - Contribution to ICT_TA	0.00	706.07	0.00	706.07
77395 - MAIP Premium TA/IP	0.00	117.69	0.00	117.69
77396 - PAYROLL MGT COST RECOVERY	0.00	321.90	0.00	321.90

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**Combined Delivery Report by Activity**

<b>Project Id : 00078266 Redeploiement de l'Administrat</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>
<b>Output # : 00088627 Restauration autorité Etat</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	<b>Main</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77397 - Appendix D TA/IP	0.00	117.69	0.00	117.69
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>2,064,165.16</b>	<b>0.00</b>	<b>2,064,165.16</b>
<b>Total for Activity ACTIVITY6</b>	<b>0.00</b>	<b>2,064,323.82</b>	<b>0.00</b>	<b>2,064,323.82</b>
<b>Activity : ACTIVITY7 (Staff Cost)</b>				
<b>Fund : 26920 (CPR TTF-Conflict - Open)</b>				
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
<b>Total for Fund 26920</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
61305 - Salaries - IP Staff	0.00	93,249.39	0.00	93,249.39
61310 - Post Adjustment - IP Staff	0.00	32,763.91	0.00	32,763.91
62305 - Dependency Allowances-IP Staff	0.00	2,928.97	0.00	2,928.97
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	28,792.23	0.00	28,792.23
62315 - Contrib. to medical, social in	0.00	2,053.31	0.00	2,053.31
62320 - Mobility, Hardship, Non-remova	0.00	15,480.00	0.00	15,480.00
62340 - Annual Leave Expense - IP	0.00	- 51.09	0.00	- 51.09
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,162.50	0.00	4,162.50
63340 - Proc trips/Rest & Recup-IP Stf	0.00	582.82	0.00	582.82
63365 - Special Oper Living Allow-IP	0.00	20,358.00	0.00	20,358.00
63520 - Personal Security Measures	0.00	4,621.03	0.00	4,621.03
63530 - Contribution to EOS Benefits	0.00	4,725.51	0.00	4,725.51
63535 - Contribution to Security	0.00	5,359.96	0.00	5,359.96
63540 - Contribution to Training	0.00	1,512.17	0.00	1,512.17
63545 - Contribution to ICT	0.00	1,890.20	0.00	1,890.20
63550 - Contributions to MAIP	0.00	315.04	0.00	315.04
63555 - Contribution to UN JFA	0.00	4,095.44	0.00	4,095.44
63560 - Contributions to Appendix D	0.00	315.04	0.00	315.04
65115 - Contributions to ASHI Reserve	0.00	10,081.08	0.00	10,081.08
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
72311 - Fuel, petroleum and other oils	0.00	415.68	0.00	415.68
75105 - Facilities & Admin - Implement	0.00	18,753.91	0.00	18,753.91
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>253,177.66</b>	<b>0.00</b>	<b>253,177.66</b>
<b>Total for Activity ACTIVITY7</b>	<b>0.00</b>	<b>253,177.66</b>	<b>0.00</b>	<b>253,177.66</b>
<b>Activity : ACTIVITÉS PB (Appui à Tchimi Hougou)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71620 - Daily Subsistence Allow-Local	0.00	163.99	0.00	163.99
73216 - Construction Cost	0.00	7,452.20	0.00	7,452.20

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Combined Delivery Report by Activity

Project Id : 00078266 Redeploiement de l'Administrat	Period :	Jan-Dec (2016)		
Output # : 00088627 Restauration autorité Etat	Impl. Partner :	99999 UNDP		
	Location :	Main		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73410 - Maint, Oper of Transport Equip	0.00	1,559.51	0.00	1,559.51
75105 - Facilities & Admin - Implement	0.00	734.06	0.00	734.06
76135 - Realized Gain	0.00	-983.32	0.00	-983.32
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>8,926.44</b>	<b>0.00</b>	<b>8,926.44</b>
<b>Total for Activity ACTIVITÉS PB</b>	<b>0.00</b>	<b>8,926.44</b>	<b>0.00</b>	<b>8,926.44</b>
<b>Total for Output : 00088627</b>	<b>0.00</b>	<b>4,182,338.36</b>	<b>0.00</b>	<b>4,182,338.36</b>
<b>Project Total :</b>	<b>0.00</b>	<b>4,182,338.36</b>	<b>0.00</b>	<b>4,182,338.36</b>

Signed By :




MALEVE DIOB Date : 13/7/2017

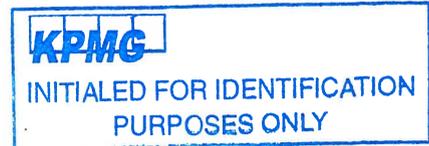
Signed By :



Directeur Date : Pays a.i

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

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





**Selection Criteria :**

**Business Unit :** MLI10  
**Period :** Jan-Dec (2016)  
**Selected Project Id :** 00078266  
**Selected Fund Code :** ALL  
**Selected Dept. IDs :** ALL  
**Selected Outputs :** 00088627

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

	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
35201 - Mali - Central	0.00	17,204.94	0.00	17,204.94
35202 - Mali - UN Dev Coord	0.00	23,257.27	0.00	23,257.27
35204 - Mali - Dem. Governance	0.00	4,141,876.15	0.00	4,141,876.15

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**Funds Utilization**

**Selection Criteria :**

Business Unit : ML110  
Period : Jan-Dec (2016)  
Selected Project Id : 00078266  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00088627

Project/Award: 00078266 Redeploiement de l'Administrat

Period : As Of Dec31,2016

Output #	00088627	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			71,375.06
Inventory			0.00
Prepayments			0.00
Commitments			76,038.11

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## **Annex 2: Project Statement of Fixed Assets**

**LISTE DES ASSETS PROJET RESTAURATION AU 31 DECEMBRE 2016**

Asset ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value
000000001224	A Motorcycles	MLI1224PRE	LY4TSTP7DT000995	MLIRESTETA	4/29/2014	4/29/2014	1,730.22	1,333.71
000000001225	A Motorcycles	MLI1225PRE	LY4TSTP7DT000902	MLIRESTETA	4/29/2014	4/29/2014	1,730.22	1,333.71
000000001226	A Motorcycles	MLI1226PRE	LY4TSTP7DT000849	MLIRESTETA	4/29/2014	4/29/2014	1,730.22	1,333.71
000000001227	A Motorcycles	MLI1227PRE	LY4TSTP4DT000808	MLIRESTETA	4/29/2014	4/29/2014	1,730.22	1,333.71
000000001228	A Motorcycles	MLI1228PRE	LY4TSTP5DT000820	MLIRESTETA	4/29/2014	4/29/2014	1,730.22	1,333.71
000000001229	A Motorcycles	MLI1229PRE	LY4TSTP9DT000965	MLIRESTETA	4/29/2014	4/29/2014	1,730.22	1,333.71
000000001230	A Motorcycles	MLI1230PRE	LY4TSTP5DT000929	MLIRESTETA	4/29/2014	4/29/2014	1,730.22	1,333.71
000000001270	A Automobiles or cars L200	MLI1270PRETA	MMBJHK870FDO35969	MLIRESTETA	12/2/2014	12/2/2014	25,756.62	21,284.98
000000001272	A Station wagons	MLI1272PRETA	MMBGNKH40EF023440	MLIRESTETA	12/2/2014	12/2/2014	36,230.99	29,940.89
000000001416	A Radio Wireless Security CO	MLI1416PRE	594003D0160	MLIRESTETA	7/20/2016	7/20/2016	5,767.04	5,406.60
000000001417	A Radio Wireless Security Co	MLI1417PRE	594003D0157	MLIBCNUGAO	7/20/2016	7/20/2016	5,767.04	5,406.60
							<b>85,633.23</b>	<b>71,375.04</b>

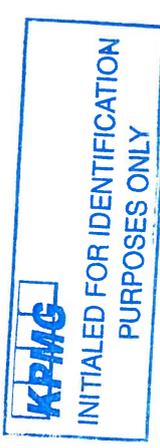
MALEYE DIOP  
DIRECTEUR PAYS A.I

17.4 JULI 2017




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

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



*Small handwritten mark*