

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP TOGO

PROGRAMME D'URGENCE DE DÉVELOPPEMENT COMMUNAUTAIRE
(Directly Implemented Project No. 49972)

Report No. 1819

Issue Date: 6 September 2017

Report on the Audit of UNDP Togo Programme d'Urgence de Développement Communautaire (Project No. 49972) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Deloitte Togo (the audit firm), from 6 to 18 June 2017, and from 16 to 23 August 2017, conducted an audit of Programme d'Urgence de Développement Communautaire, Project No. 49972 (the Project), which is directly implemented and managed by the UNDP Country Office in Togo (the Office). This was the first audit of the Project.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. 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 Statement of Assets and Statement of Cash Position as of 31 December 2016. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: Organization and staffing, Programme and project management, Human Resources, Finance, Procurement, Assets Management, cash management, information system and general administration. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level.

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

Overall audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the management of the Project as **partially satisfactory / some improvement needed**, which means, "the assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited Project". This rating was mainly due to lack of recording project assets in the system, and to lack of prior approval for procurement cases prior to signing contracts. The details of the audit results are presented in the table below:

Project Expenditure*		Project Assets			Cash	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	NFM** (in \$ '000)	Amount (in \$ '000)	Opinion
4,622	Unqualified	9	Qualified	-358	25,037	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$4,724,341 million. Excluded from the audit scope were transactions that relate to expenditures incurred at the "responsible party" level (\$102,214).

**NFM = Net Financial Misstatement. The Net Financial Misstatement amount is presented at the assets acquisition cost, since the Net Book Value was not available, as the assets were not recorded in Atlas.

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

The audit firm qualified its opinion on project assets due to an understatement of fixed assets by a total of \$358,068 (*refer to issue 1*).

Key recommendations: Total = 3, high priority = 2

The three recommendations aim to ensure the following: (a) achievement of the organization's strategic objectives (Recommendation 2 – medium priority); (b) safeguarding of assets (Recommendation 1 – high priority); and (c) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendation 3 – high priority).

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

Under reporting of fixed assets (Issue 1)	The reconciliation of project assets recorded in the Atlas (the enterprise resource planning system of UNDP) to the physical inventory identified a gap of \$358,428. The discrepancy was caused by a delay on the part of the Office in recording in the system assets acquired in 2016. This resulted in an understatement of project assets as at 31 December 2016. The Office corrected the discrepancy after the end of the audit fieldwork.
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Recommendation:

The Office should ensure that all existing assets be diligently recorded to provide a true and fair picture of project assets at the end of the fiscal year.

Lack of prior approval of procurement cases prior to signing contracts (Issue 3)	The Office entered into twenty contracts of civil works for a total amount of \$18.9 million without prior submission to and approval from the relevant Procurement Review Committee.
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Recommendation:

The Office should ensure that procurement cases are submitted to relevant procurement committees in accordance with UNDP's procurement policies and procedures.

Management comments and action plan

The UN Resident Coordinator and UNDP Resident Representative accepted all three recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Brett Simpson
Officer-in-Charge
Office of Audit and Investigations

REPORT ON THE AUDIT OF UNDP TOGO DIM PROJECT

Programme d'Urgence de Développement Communautaire

**Project Number 49972
For the year ended as of December 31, 2016**

Issued August 2017

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PART I: EXECUTIVE SUMMARY

Deloitte Haskins & Sells LLP (DHS) through Deloitte Togo, Chartered Accountants (Togo) conducted a financial audit of Programme d'Urgence de Développement Communautaire (Project number 49972) ('the project'), directly implemented by UNDP TOGO ('the office') for the year ended 31 December 2016. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

1) Audit Objective

The objectives of the engagement are two-fold:

1.A Financial Audit to express an opinion on the project's financial statements that includes :

1.1. Expressing an opinion on whether the financial expenses incurred by the project over a specified period and the funds utilization as at the end of a specified period 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 accompanying Funds Utilization statement are the mandatory and official statements 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.

1.2. Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at a given date. This statement must include all assets available as at the end of the period to be covered by the audit 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.

1.3. Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

1.4 As may be applicable, provide the progress made in implementing the recommendations raised in a previous year audit report.

The Financial Audit needs to be conducted in accordance with the International Standards of Auditing, the 700 series and other related standards as outlined in the RFP terms of reference as well as the International Public Sector Accounting Standards (IPSAS)

1.B An audit to assess and express an opinion on the project's internal controls and systems.

The deliverable will be an audit report similar to a long form management letter that covers the internal control weaknesses identified and the audit recommendations to address them. The audit of internal controls and systems will be preferably conducted in accordance with the Institute of Internal Auditors International Professional Practices Framework (IPPF).

2) Audit Scope

The audit shall :

- cover all activities of the project no. 49972 "Programme d'Urgence de Développement Communautaire" during the period from 1 January 2016 to 31 December 2016 ; and
- include a review of project reports and records located at the UNDP country office in Togo, and, as applicable, field offices of the project/programme and other field locations.

Specifically, the audit shall cover the following:

Financial Audit :

- The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project no. 49972 "Programme d'Urgence de Développement Communautaire" during the period from 1 January 2016 to 31 December 2016 and the Funds Utilization statement as at 31 December 2016, as reported by the Office in Togo;
- The value and existence of the fixed assets held by the project no. 49972 "Programme d'Urgence de Développement Communautaire" as at 31 December 2016; and
- The value and existence of cash held by the project no. 49972 "Programme d'Urgence de Développement Communautaire" as at 31 December 2016, either as cash at hand or in the bank account (Statement of Cash is required only if there is separate bank account for the DIM project under review).

Audit of Internal Controls and Systems:

The Audit Firm shall conduct the necessary audit steps to cover the project's internal controls and systems in order to assess:

- a) Reliability and integrity of project financial and operational information ;
- b) Effectiveness and efficiency of project operations ;
- c) Safeguarding of project assets ;
- d) Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

The Audit Firm shall assess the internal controls with regard to the audited project in the following areas :

- i. Organization and Staffing: Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- ii. Programme and project management: Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.

- iii. Human Resources: Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.
- iv. Finance: Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- v. Procurement: Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.
- vi. Asset Management: Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- vii. Cash Management: Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.
- viii. Information Systems: Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- ix. General Administration: These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- x. Follow-up on previous audits: As may be applicable, assess the status of implementation of the previous year's audit recommendations.

The Audit Firm shall clearly confirm in their report that they have audited the above areas.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. 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 UNDP Regional Centres and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

3) Summary of Opinion

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

Statement of Expenditure	Unqualified
Statement of Assets and Equipment	Qualified
Statement of Cash Position	Unqualified

As a result of our audit:

- a) We have raised one (1) audit finding with a net financial impact on the statement of fixed assets totaling US \$358,067.85 (at acquisition cost) summarized below and detailed in the Management letter, Part III.
- b) Overall the internal controls and systems with regard to the audited project, were assessed as partially satisfactory / some improvement needed; which means that "governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity." Refer to Part III for detail assessment of internal controls by audit area.

It should be pointed out, however, that the weaknesses identified relate mainly to the areas Programme and Project Management, Procurement and Management of Fixed Assets. Corrective actions are taken in the areas of Assets Management and Procurement.

The weakness in the area of Programme and Project Management is more the responsibility of the Government of Togo than of that of the UNDP Togo Office.

4) Summary of Findings

The findings as a result of our audit were as follows:

Financial Audit

No.	Finding description	Net financial impact at acquisition cost US \$
1	Non exhaustiveness of fixed assets as of December 31, 2016 (See full description on page 15)	\$358,067.85

Audit of Internal controls and Systems

No.	Finding description	Priority
2	Non-setting up of some management and monitoring bodies of PUDC (See full description on page 17)	Medium
3	Lack of prior validation of bids before signing contracts (See full description on page 19)	High

Prior year audit

The project was not audited in the prior year.

Yours faithfully,

Deloitte Togo



Chartered Accounts
Maryse Kalé ADOTÉVI

August 24, 2017

Mr. Clifford Ouedraogo
Chief, Regional Audit Centre for North, West and Central Africa
Office of Audit and Investigations, UNDP

Dear Sir,

PART II: FINANCIAL AUDIT REPORTS

2.1. Report of independent auditors' to UNDP TOGO project number 49972 on the Statement of expenses

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP project "number 49972, Programme d'Urgence de Développement Communautaire (PUDC)" for the period from January 1 to December 31, 2016.

The CDR expenditure totaling US \$4,724,340.88 is comprised of expenditure directly incurred by the UNDP Country Office in Togo for an amount of US \$4,622,126.6 and expenditure incurred by the Government of Togo for an amount of US \$102,214.27. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Togo of US \$4,622,126.61.

Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US \$4,622,126.61 directly incurred by the UNDP Country Office in Togo and charged to the project for the period from January 1 to December 31, 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 Utilisation 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 Utilisation 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 Utilisation 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.

Yours faithfully,

Deloitte Togo



Chartered Accounts
Maryse Kalé ADOTÉVI

August 24, 2017

Mr. Clifford Ouedraogo
Chief, Regional Audit Centre for North, West and Central Africa
Office of Audit and Investigations, UNDP

Dear Sir,

2.2. Report of independent auditors' to UNDP Togo project 49972 on the Statement of Fixed Assets

We have audited the accompanying statement of fixed assets of the UNDP project "number 49972, Programme d'Urgence de Développement Communautaire (PUDC)" as at December 31, 2016.

Qualified opinion

In our opinion, except for the effects of the matter described in the Basis for opinion section of our report, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 49972 with a Net Book Value amounting to US \$8,755.76 as at December 31, 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.

Non-exhaustiveness of fixed assets as at December 31, 2016

Our review of the fixed assets report from ATLAS and the physical inventory report as of December 31, 2016, identified 27 items with a total acquisition cost of \$358,067.85 that were procured and in service but not reported in ATLAS as UNDP CO assets. The Net Financial Impact is stated at the acquisition cost since the Net Book Value was not available as these items were not recorded in ATLAS. This gap is due to delay experienced by the management in the transmission to the accounting processing center, before the financial statements were prepared, of the completeness of the fixed assets acquired and put into service as of December 31, 2016.

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.

Yours faithfully,

Deloitte Togo



Chartered Account
Maryse Kalé ADOTÉVI

August 24, 2017

Mr. Clifford Ouedraogo
Chief, Regional Audit Centre for North, West and Central Africa
Office of Audit and Investigations, UNDP

Dear Sir,

2.3. Report of independent auditors' to UNDP TOGO project 49972 on the Statement of Cash

We have audited the accompanying statement of cash of the UNDP project "number 49972, Programme d'Urgence de Développement Communautaire (PUDC)" as at December 31, 2016.

Opinion

In our opinion, the accompanying statement of cash presents fairly, in all material respects, the cash and bank balance of the UNDP project "Programme d'Urgence de Développement Communautaire (PUDC) amounting to US \$25,037,100.93 (FCFA 15 695 041 233 for US \$ 1 = FCFA 626.81) as at December 31, 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 cash 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 statement of cash of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of cash that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the statement of cash 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 cash, 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.

Yours faithfully,

Deloitte Togo



Chartered Accounts
Maryse Kalé ADOTÉVI

August 24, 2017

Mr. Clifford Ouedraogo
Chief, Regional Audit Centre for North, West and Central Africa
Office of Audit and Investigations, UNDP

Dear Sir,

PART III: MANAGEMENT LETTER

In compliance with the assignment entrusted to us by, we conducted the review of accounting procedures and internal control system for the assessment and valuation of the financial and organizational structure of management body of the project "Programme d'Urgence de Développement Communautaire (PUDC)". The review has been conducted to assess the reliability of accounting records and financial information. Therefore, it does not necessarily put out all the improvements that a specific and detailed study could possibly reveal. However, it allowed us to identify a number of points of weaknesses that need improvement and which are the subject of this report. These points can be summarized as follow :

Financial Audit

No.	Finding description	Net financial impact at acquisition cost US \$
1	Non exhaustiveness of fixed assets as of December 31, 2016	\$358,067.85

Audit of Internal controls and Systems

No.	Finding description	Priority
2	Non-setting up of some management and monitoring bodies of PUDC	Medium
3	Lack of prior validation of bids before signing contracts	High

We naturally remain at your entire disposal to bring all the precisions that you may need to obtain about the content of this report and if necessary to assist you in the implementation of the formulated recommendations.

Yours faithfully,

Deloitte Togo

Chartered Accounts
Maryse Kalé ADOTÉVI

August 24, 2017

OVERVIEW OF PROJECT PROGRESS AND ASSESSMENT OF INTERNAL CONTROL SYSTEM

The assessment of internal control systems of the programme audited is as follows.

Areas	Audit objectives	Finding description	Rating (detail in appendix i)
Organization and staffing	Assess the overall project structure for effective workflows and management arrangements, including assignment of authority, accountability and responsibility to staff.	No significant exception were noted.	Satisfactory
Programme and project management	Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.	We have noted one (1) exception described below on page 17.	Partially Satisfactory
Human Resources	Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.	No significant exception were noted.	Satisfactory
Finance	Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.	We have selected all categories of expenditure and we covered a scope of 99% of transactions recorded. No significant exceptions were noted.	Satisfactory

Areas	Audit objectives	Finding description	Rating (detail in appendix I)
Procurement	Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.	<p>We have selected all categories of procurement and we covered a scope of 48% of transactions recorded.</p> <p>We noted one significant exception on the contracts for the construction of rural roads.</p> <p>The description of exception is presented below on page 19.</p>	Unsatisfactory
Assets Management	Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.	Please see full description of detail finding presented below on page 15.	Unsatisfactory
Cash Management	Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.	No significant exception were noted.	Satisfactory
Information system	Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.	No significant exception were noted.	Satisfactory

Areas	Audit objectives	Finding description	Rating (detail in appendix I)
General Administration	These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.	No exception were noted.	Satisfactory
Follow-up on previous audits	As may be applicable, assess the status of implementation of the previous year's audit recommendations.	This is the first audit of the PUDC.	Not applicable

As a result of our audit, overall the internal controls and systems with regard to the audited project, were assessed as partially satisfactory / some improvement needed.

DETAIL OF FINDINGS : INTERNAL CONTROL WEAKNESSES

Current period management letter findings and recommendation

Finding n°1 : Non exhaustiveness of fixed assets as of December 31, 2016

Fixed assets

Observation

The UNDP procedures require that the asset register must be kept up at date to ensure that an office has an accurate and current register of assets that it controls. Assets meeting the UNDP asset recognition definition should be tagged and recorded in Atlas prior to their distribution to end users. After an approval to dispose assets is granted, the asset register needs to be updated shortly to maintain the reliability and integrity of the organization's financial and operational information.

A reconciliation by the audit between project assets recorded in the statement of assets from the accounting software Atlas and assets per physical inventory tracking list highlighted a gap of \$358,067.85 at acquisition cost. The Net Financial Impact is stated at the acquisition cost since the Net Book Value was not available as these items were not recorded in Atlas. The discrepancy between the two sets of asset data is clarified by the delay in the integration of some fixed assets in the accounting software Atlas.

Description	US \$ Amount ^(*)
Statements of fixed assets (Atlas) as of December 31, 2016	\$9,136.44
Physical inventory tracking list as of December 31, 2016	\$367,204.29
Gap	\$358,067.85

(*): At acquisition cost.

This gap corresponds to fixed assets purchased in 2016 but not recorded in the fixed assets register kept under the Atlas software package as at 31 December 2016.

This situation results in a reduction in existing fixed assets as at 31 December 2016 and does not give a true and fair view of the assets held by the PUDC at that date.

Fixed assets not recognized for the year ended December 31, 2016 are as follows (see appendix V) :

Priority

High (Critical)

Recommendation

We recommend that UNDP Togo ensure that all existing fixed assets at the end of a fiscal year are diligently recorded in the Fixed Assets Register to provide a true and fair view of the assets of the PUDC at the end of the fiscal year.

Management comment and action plan
The management take note of this recommendation which has been implemented since then. Please refer to the updated In-Service-Report as of today, which shows that all assets purchased by the project have been registered in ATLAS. As a result, the management requests the auditors to drop this recommendation as it has already been implemented.
Auditors response
Although corrective measures are being implemented, we believe that this internal control point should be maintained due to the impact it had on the statement of fixed assets as at 31 December 2016.

Finding n°2 : Non-setting up of some management and monitoring bodies of PUDC

Programme and project management

Observation

Under the convention signed between UNDP and Togolese Republic, the program should establish/designate a :

- Steering committee which prerogatives are to define strategic directions for the PUDC, validate the annual work plan and the related budget ;
- Technical Monitoring Committee (Comité Technique de Suivi). This Committee should provide technical advice on the implementation of the program and participates in the technical work, monitoring, reviews and evaluation of the progress of the PUDC ;
- National Project Manager who will interface between the PUDC and the technical services of the State involved or interested in its implementation. The National Project Manager should also facilitate the mobilization of the resources and actors of the technical services of the State, and possibly find solutions to the bottlenecks in the implementation of the Program.

Moreover, the Project Coordinator terminated his contract as of May 2017 and has not been replaced since then. At date, none of the above terms is implemented, even though the members of the committees have been appointed by decree.

This situation could entail a risk that the prerogatives assigned to those bodies may not be covered in time.

Priority

Medium (Important)

Recommendation

We recommend that the partners of the PUDC (Government of Togo and UNDP) accelerate the timetable for the establishment of the project bodies and staff as provided for in the framework document.

Management comment and action plan

It is worth noting that the steering committee has been officially established by presidential decree on March 2017 and UNDP Senior Management has been strongly advocating to make these statutory bodies functional with the project board meeting expected to be organized in the coming months.

With respect to the vacant position of the Project Coordinator, the management has agreed in principle with the government to reshuffle the project organogramme where this function will be mostly performed by the newly recruited Operations Manager. The rest of the functions performed by the former Project Coordinator will be shared across the project team

for more efficiency and smooth execution of project activities so that results are timely achieved.

Auditors response

The weakness in the area of Programme and Project Management is more the responsibility of the Government of Togo than of that of the UNDP Togo Office.

Finding n°3 : Lack of prior validation of bids before signing contracts

Procurement

Observation

<p>According to the control procedures implemented by the UNDP in the framework of the project, prior authorizations are required before the entering into any contract. However, as part of the construction of rural roads (20 contracts for USD \$18.895 million), prior approval of bids by UNDP Headquarter was not obtained prior to the signing of contracts.</p>
--

Priority

High (Critical)

Recommendation

<p>Management should obtain pre-validation of contracts before their entering levels prior to the signing of any contract.</p>
--

Management comment and action plan

<p>The management took strong actions to avoid similar occurrences in the future. As a consequence of the strong management commitment, all procurement processes executed in 2017, where prior approvals from appropriate committees were required, were completed once these approvals were given prior to signing any contracts with the recommended bidders. Furthermore, the Procurement unit has been strengthened and capacity building trainings have been continuously provided to the unit.</p>

Auditors response

APPENDIXES

- i. Definition of standard audit ratings to audit report covering the audit of internal controls and systems
- ii. Combined Delivery Report (CDR)
- iii. Statement of Fixed Assets
- iv. Statement of Cash
- v. Fixed assets of the PUDC not recognized for the year ended December 31, 2016

i. DEFINITION OF STANDARD AUDIT RATINGS TO AUDIT REPORT COVERING THE AUDIT OF INTERNAL CONTROLS AND SYSTEMS

Ratings	Description
Satisfactory	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
Partially Satisfactory/ Some Improvement Needed	The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
Partially Satisfactory/ Major Improvement Needed	The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
Unsatisfactory	The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.

PRIORITIES OF AUDIT RECOMMENDATIONS

The audit observations are categorized according to the priority of the audit recommendations and the possible causes of the issues. The categorized audit observation provides a basis by which the UNDP country office management is to address the issues.

The following categories of priorities are used:

Priority	Description
High (Critical)	Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.
Medium (Important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Low priority recommendations, if any, are dealt with by the Auditors directly with the Country Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.

ii. COMBINED DELIVERY REPORT
From January 1 to December 31, 2016



Selection Criteria :

Business Unit : TGO10
Period : Jan-Dec (2016)
Selected Project Id : 00049972
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099900

Project id : 00049972 Réduction de la pauvreté et lo		Period :	Jan-Dec (2016)	
Output # : 00099900 PUDC		Impl. Partner :	99999 UNDP	
		Location :	PUDC	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

76120 - Unrealized Loss	0.00	1,632.50	0.00	1,632.50
76130 - Unrealized Gain	0.00	- 1,592.06	0.00	- 1,592.06
77630 - Dep Exp Owned - ITC	0.00	380.68	0.00	380.68
Total for Fund 04000	0.00	421.12	0.00	421.12

Fund : 30071 (Programme Cost Sharing GOV1)

76120 - Unrealized Loss	0.00	859.00	0.00	859.00
Total for Fund 30071	0.00	859.00	0.00	859.00

Total for Activity	0.00	1,280.12	0.00	1,280.12
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Activity : ACTIVITY1 (Accès infrastructures de base)

Fund : 04000 (Core Programme, UNU Centre)

71620 - Daily Subsistence Allow-Local	1,072.19	- 1,072.19	0.00	0.00
71635 - Travel - Other	3.06	- 3.06	0.00	0.00
72425 - Mobile Telephone Charges	30.59	- 30.59	0.00	0.00
74105 - Management and Reporting Svcs	55.29	- 55.29	0.00	0.00
Total for Fund 04000	1,161.13	- 1,161.13	0.00	0.00

Fund : 30071 (Programme Cost Sharing GOV1)

71205 - Intl Consultants-Sht Term-Tech	0.00	22,657.06	0.00	22,657.06
71305 - Local Consult -Sht Term-Tech	0.00	10,544.06	0.00	10,544.06
71310 - Local Consult -Short Term-Supp	0.00	2,192.93	0.00	2,192.93
71360 - Local Consult-Security	0.00	176.10	0.00	176.10
71405 - Service Contracts-Individuals	0.00	439.15	0.00	439.15
71410 - MAIP Premium SC	0.00	0.90	0.00	0.90
71415 - Contribution to Security SC	0.00	15.38	0.00	15.38
71605 - Travel Tickets-International	0.00	1,585.29	0.00	1,585.29
71615 - Daily Subsistence Allow-Intl	0.00	5,118.83	0.00	5,118.83
71620 - Daily Subsistence Allow-Local	13,924.70	29,278.72	0.00	43,203.42
71635 - Travel - Other	3.88	123.21	0.00	127.09
72105 - Svc Co-Construction & Engineer	0.00	3,675,444.07	0.00	3,675,444.07
72205 - Office Machinery	193.72	0.00	0.00	193.72
72215 - Transportation Equipment	0.00	355,624.04	0.00	355,624.04
72311 - Fuel, petroleum and other oils	623.31	99.34	0.00	722.65



Project Id : 00049972 Réduction de la pauvreté et lo	Period : Jan-Dec (2016)
Output # : 00099900 PUDC	Impl. Partner : 99999 UNDP
	Location : PUDC

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72425 - Mobile Telephone Charges	101.96	30.59	0.00	132.55
72505 - Stationery & other Office Supp	0.00	830.26	0.00	830.26
72510 - Publications	0.00	793.40	0.00	793.40
72515 - Print Media	0.00	5,301.48	0.00	5,301.48
73107 - Rent - Meeting Rooms	0.00	9,461.13	0.00	9,461.13
74105 - Management and Reporting Svcs	0.00	55.29	0.00	55.29
74205 - Audio Visual Productions	0.00	364.14	0.00	364.14
74210 - Printing and Publications	0.00	7,777.81	0.00	7,777.81
74505 - Insurance	0.00	206.74	0.00	206.74
74710 - Land Transport	0.00	758.25	0.00	758.25
75105 - Facilities & Admin - Implement	0.00	124,311.78	0.00	124,311.78
76135 - Realized Gain	0.00	- 61.57	0.00	- 61.57
Total for Fund 30071	14,847.57	4,253,128.38	0.00	4,267,975.95
Total for Activity ACTIVITY1	16,008.70	4,251,967.25	0.00	4,267,975.95
Activity : ACTIVITY3 (Promotion entreprenariat rural)				
Fund : 04000 (Core Programme, UNU Centre)				
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY3	0.00	0.00	0.00	0.00
Activity : ACTIVITY4 (Géolocalisation & base données)				
Fund : 30071 (Programme Cost Sharing GOV1)				
71605 - Travel Tickets-International	0.00	698.29	0.00	698.29
71620 - Daily Subsistence Allow-Local	0.00	766.22	0.00	766.22
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	624.89	0.00	624.89
74210 - Printing and Publications	0.00	1,363.45	0.00	1,363.45
75105 - Facilities & Admin - Implement	0.00	152.76	0.00	152.76
75705 - Learning costs	0.00	1,639.06	0.00	1,639.06
Total for Fund 30071	0.00	5,244.67	0.00	5,244.67
Total for Activity ACTIVITY4	0.00	5,244.67	0.00	5,244.67
Activity : ACTIVITY6 (Appui technique)				
Fund : 04000 (Core Programme, UNU Centre)				
63360 - Medical Exams(incl Pre-empl)	0.00	0.00	0.00	0.00



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

Page 3 of 7
Run Time: 17-07-2017 18:07:04

Project ID : 00049972 Réduction de la pauvreté et lo	Period :	Jan-Dec (2016)
Output # : 00099900 PUDC	Impl. Partner :	99999 UNDP
	Location :	PUDC

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	49,303.23	-49,303.23	0.00	0.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	0.00	0.00	0.00
71635 - Travel - Other	23.80	-23.80	0.00	0.00
72105 - Svc Co-Construction & Engineer	7,968.07	-7,968.07	0.00	0.00
72120 - Svc Co-Trade and Business Serv	962.22	-962.22	0.00	0.00
72130 - Svc Co-Transportation Services	463.93	-463.93	0.00	0.00
72215 - Transporation Equipment	0.00	0.00	0.00	0.00
72310 - Minerals,Mining & Metal Prdcts	527.56	-527.56	0.00	0.00
72311 - Fuel, petroleum and other oils	608.92	-608.92	0.00	0.00
72315 - Food & Textile Products	3,154.46	-3,154.46	0.00	0.00
72399 - Other Materials and Goods	1,996.33	-1,996.33	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72410 - Acquisition of Audio Visual Eq	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	583.60	-407.36	0.00	176.24
72505 - Stationery & other Office Supp	68.59	-68.59	0.00	0.00
72510 - Publications	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
73115 - Moving Expenses	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	0.00	0.00	0.00
74105 - Management and Reporting Svcs	1,696.67	-1,696.67	0.00	0.00
74112 - Accounting related Fees	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	1,125.45	-1,125.45	0.00	0.00
74210 - Printing and Publications	17,722.74	-17,722.74	0.00	0.00
74505 - Insurance	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	0.00	0.00	0.00
75711 - TrnWrkshp&Conf - Stipends	0.00	0.00	0.00	0.00
76110 - Foreign Exch Translation Loss	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 04000	86,205.57	-86,029.33	0.00	176.24
Fund : 30071 (Programme Cost Sharing GOV1)				
63360 - Medical Exams(incl Pre-empl)	0.00	1,624.59	0.00	1,624.59
71305 - Local Consult.-Sht Term-Tech	0.00	9,071.84	0.00	9,071.84
71405 - Service Contracts-Individuals	0.00	112,793.97	0.00	112,793.97
71410 - MAIP Premium SC	0.00	253.75	0.00	253.75
71415 - Contribution to Security SC	0.00	4,314.37	0.00	4,314.37
71605 - Travel Tickets-International	0.00	16,750.05	0.00	16,750.05
71610 - Travel Tickets-Local	0.00	2,166.75	0.00	2,166.75
71615 - Daily Subsistence Allow-Intl	0.00	20,641.70	0.00	20,641.70
71620 - Daily Subsistence Allow-Local	0.00	4,458.43	0.00	4,458.43
71625 - Daily Subsist Allow-Mtg Partic	0.00	12,753.66	0.00	12,753.66
71635 - Travel - Other	0.00	318.45	0.00	318.45



Project Id : 00049972 Réduction de la pauvreté et lo	Period : Jan-Dec (2016)
Output # : 00099900 PUDC	Impl. Partner : 99999 UNDP
	Location : PUDC

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72105 - Svc Co-Construction & Engineer	0.00	7,968.07	0.00	7,968.07
72120 - Svc Co-Trade and Business Serv	0.00	5,677.58	0.00	5,677.58
72130 - Svc Co-Transportation Services	0.00	463.93	0.00	463.93
72205 - Office Machinery	0.00	270.16	0.00	270.16
72210 - Machinery and Equipment	0.00	43,708.00	0.00	43,708.00
72215 - Transportation Equipment	0.00	11,234.52	0.00	11,234.52
72220 - Furniture	0.00	9,274.40	0.00	9,274.40
72310 - Minerals, Mining & Metal Prdcts	0.00	527.56	0.00	527.56
72311 - Fuel, petroleum and other oils	0.00	11,730.89	0.00	11,730.89
72315 - Food & Textile Products	0.00	3,154.46	0.00	3,154.46
72399 - Other Materials and Goods	0.00	1,996.33	0.00	1,996.33
72405 - Acquisition of Communic Equip	0.00	39,950.64	0.00	39,950.64
72410 - Acquisition of Audio Visual Eq	0.00	785.00	0.00	785.00
72415 - Courier Charges	0.00	41.87	0.00	41.87
72425 - Mobile Telephone Charges	0.00	1,088.62	0.00	1,088.62
72505 - Stationery & other Office Supp	0.00	18,467.47	0.00	18,467.47
72510 - Publications	0.00	87.92	0.00	87.92
72805 - Acquis of Computer Hardware	0.00	1,075.18	0.00	1,075.18
72815 - Inform Technology Supplies	0.00	941.75	0.00	941.75
73115 - Moving Expenses	0.00	500.00	0.00	500.00
73120 - Utilities	0.00	3,456.07	0.00	3,456.07
73410 - Maint, Oper of Transport Equip	0.00	225.95	0.00	225.95
73420 - Leased Vehicles	0.00	1,367.90	0.00	1,367.90
74105 - Management and Reporting Svcs	0.00	1,696.67	0.00	1,696.67
74112 - Accounting related Fees	0.00	133.00	0.00	133.00
74205 - Audio Visual Productions	0.00	1,125.45	0.00	1,125.45
74210 - Printing and Publications	0.00	4,002.38	0.00	4,002.38
74505 - Insurance	0.00	1,143.04	0.00	1,143.04
74510 - Bank Charges	0.00	0.17	0.00	0.17
74599 - UNDP cost recovery chrgs-Bills	0.00	8,837.00	0.00	8,837.00
74725 - Other L. T.S.H.	0.00	6,438.00	0.00	6,438.00
75105 - Facilities & Admin - Implement	0.00	11,401.20	0.00	11,401.20
75705 - Learning costs	0.00	7,175.67	0.00	7,175.67
75711 - TrnWrkshp&Conf - Stipends	0.00	450.09	0.00	450.09
76110 - Foreign Exch Translation Loss	0.00	0.01	0.00	0.01
76125 - Realized Loss	0.00	59.44	0.00	59.44
76135 - Realized Gain	0.00	- 274.39	0.00	- 274.39
Total for Fund 30071	0.00	391,329.56	0.00	391,329.56
Total for Activity ACTIVITY6	86,205.57	305,300.23	0.00	391,505.80

Activity : ACTIVITY7 (Communication et visibilité)

Fund : 30071 (Programme Cost Sharing GOV1)

71620 - Daily Subsistence Allow-Local	0.00	38,843.95	0.00	38,843.95
72505 - Stationery & other Office Supp	0.00	68.59	0.00	68.59
74210 - Printing and Publications	0.00	17,722.74	0.00	17,722.74
75105 - Facilities & Admin - Implement	0.00	1,699.06	0.00	1,699.06
Total for Fund 30071	0.00	58,334.34	0.00	58,334.34



Project Id : 00049972 Réduction de la pauvreté et lo		Period :	Jan-Dec (2016)	
Output # : 00099900 PUDC		Impl. Partner :	99999 UNDP	
		Location :	PUDC	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY7	0.00	58,334.34	0.00	58,334.34
Total for Output : 00099900	102,214.27	4,622,126.61	0.00	4,724,340.88
Project Total :	102,214.27	4,622,126.61	0.00	4,724,340.88



Signed By :

MACTAR FAN, DRR

Date :

Signed By :

Maryse ADOTREVI

Date :

04/08/2017





Selection Criteria :

Business Unit : TGO10
Period : Jan-Dec (2016)
Selected Project Id : 00049972
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099900

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

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
37801 - Togo - Central	0.00	448.04	0.00	448.04
37804 - Togo - Dem. Governance	6,904.81	- 108,969.99	0.00	- 102,065.18
37808 - Togo - Poverty Reduction	95,309.46	4,730,648.56	0.00	4,825,958.02



Funds Utilization

Selection Criteria :

Business Unit : TGO10
Period : Jan-Dec (2016)
Selected Project Id : 00049972
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00099900

Project/Award: 00049972 Réduction de la pauvreté et lo

Period : As Of Dec31,2016

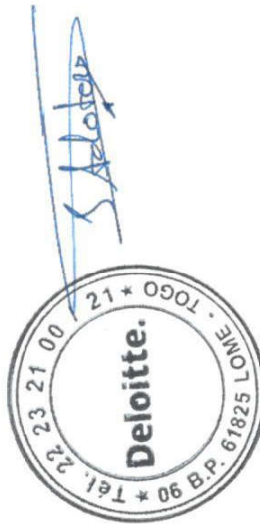
Output #	00099900	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			8,755.76
Inventory			0.00
Prepayments			0.00
Commitments			850,697.51

iii. STATEMENT OF FIXED ASSETS
As of December 31, 2016

LISTE DES ASSETS DU PUDC TOGO AU 31 DECEMBRE 2016

Asset ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value
000000000769	HP Laserjet 700 M775f	0000000000769	CNHTJ6N1J8	TGOPMU1002	8/9/2016	8/9/2016	4,568.22	4,377.88
000000000770	HP Laserjet 700 M775f	0000000000770	CNHTJ6N1HV	TGOPMU1002	8/9/2016	8/9/2016	4,568.22	4,377.88
							9,136.44	8,755.76

pour MRETR FAK



iv. STATEMENT OF CASH
As of December 31, 2016

STATEMENT OF CASH POSITION FOR UNDP COMMUNITY DEV PROGRAM (PUDC)

AS OF 31st DECEMBER 2016

This is to certify the cash balance in the bank accounts of the PUDC as of 31/12/2016 as follows:

ACCOUNT NUMBER	BANK	XOF AMOUNT
TG0550170108140019140240	ECOBANK TOGO	6 676 753 161
TG53TG1160110106560240010124	ORABANK TOGO	9 018 704 338
Total		15 695 457 499



Mactar FALL

Mactar FALL
Deputy Resident Representative

S. Adetoro

Maryse Adetoro
On 10/01/2017



v. FIXED ASSETS OF THE PUDC NOT RECOGNIZED FOR THE YEAR
ENDED DECEMBER 31, 2016

(AT ACQUISITION COST)

358,067.85