



**AUDIT**

**OF**

**UNDP KENYA**

**2KEN014/235 STRENGTHENING THE ELECTORAL PROCESSES IN KENYA**  
**(Directly Implemented Project No. 85584, Output No. 93173)**

**Report No. 1821**

**Issue Date: 1 August 2017**

**Report on the Audit of UNDP Kenya  
2KEN014/235 Strengthening the Electoral Processes in Kenya  
(Project No. 85584, Output No. 93173)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte, (the audit firm), from 18 to 28 April 2017, conducted an audit of 2KEN014/235 Strengthening the Electoral Processes in Kenya, Project No. 85584, Output No. 93173 (the Project), which is directly implemented and managed by the UNDP Country Office in Kenya (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 statement<sup>1</sup> 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). 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:

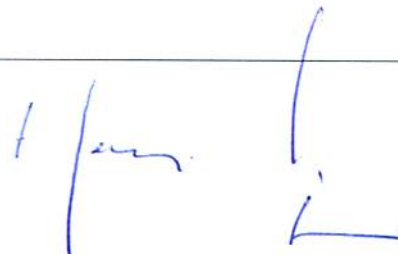
Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
4,715	Unqualified	22	Unqualified

\*Expenditures recorded in the Combined Delivery Report were \$5,246,462. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$510,585) and expenditures processed and approved by other UNDP offices outside of the country (\$21,270).

\*\*NFM= Net Financial Misstatement

<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.

The audit did not result in any recommendations.

A handwritten signature in blue ink is enclosed within a rectangular box. The signature is stylized and appears to read 'H. Osttveiten'.

Helge S. Osttveiten  
Director  
Office of Audit and Investigations



**REPORT ON THE FINANCIAL AUDIT OF THE  
UNITED NATIONS DEVELOPMENT  
PROGRAMME KENYA**

**DIRECTLY IMPLEMENTED PROJECT  
2KEN014/235 STRENGTHENING THE  
ELECTORAL PROCESSES IN KENYA  
PROJECT (SEPK 2015 – 2018),  
PROJECT NUMBER 85584  
OUTPUT NUMBER 93173**

**FOR THE PERIOD 1 JANUARY 2016  
TO 31 DECEMBER 2016**

**ISSUED JULY 2017**

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**LIST OF ABBREVIATIONS**

CDR	Combined Delivery Report
SEPK	Strengthening Electoral Processes in Kenya
SERP	Support to Electoral Reforms and Processes in Kenya
ORPP	Office of Registrar of Political Parties
UNDP	United Nations Development Programme
US\$	United States Dollar
IEBC	Independent Electoral and Boundaries Commission
IESBA	International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants
ISA	International Standards on Auditing
IIEC	Interim Independent Electoral Commission

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

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## PART 1 EXECUTIVE SUMMARY

Deloitte Haskins & Sells LLP (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) conducted a financial audit of Strengthening the Electoral Processes in Kenya (Project number 85584, Output number 93173) ('the project'), directly implemented by UNDP Country Office Kenya ('the office') for the year ended 31 December 2016. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

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

Statement of Expenditure	Unmodified
Statement of Assets and Equipment	Unmodified
Statement of Cash Position	Not applicable

There were no findings noted during the audit.  
The project was not audited in the prior year.

Yours faithfully:

*Deloitte & Touche*

**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**



Director  
Office of Audit and Investigations

Dear Sir,

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

### **2.1 Report of independent auditors' to UNDP on the Combined Delivery Report and Fund Utilization Statement**

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP project 85584, strengthening the Electoral Processes in Kenya (SEPK) for the period 1 January 2016 to 31 December 2016.

The CDR expenditure totalling US\$ 5,246,461.69, is comprised of expenditure directly incurred by the UNDP Kenya Country Office in Kenya for an amount of US\$ 4,714,606.88, expenditure incurred by entities other than the Country Office for an amount of US\$ 510,584.81 and salaries of US\$ 21,270 for UNDP Kenya Country Office staff which are processed and approved from Copenhagen, Denmark. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Kenya of US\$ 4,714,606.88.

#### **Opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 4,714,606.88 directly incurred by the UNDP Country Office in Kenya and charged to the project for the period 1 January 2016 to 31 December 2016 in accordance with UNDP accounting policies as per note 3.2 of the financial statements, 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 Utilisation 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.



## 2.1 Independent auditors' report (Continued)

### 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.

*Deloitte & Touche*

Certified Public Accountants (Kenya)

Nairobi, Kenya

2017

Director  
Office of Audit and Investigations

Dear Sir,

## **2.2 Report of independent auditors' to UNDP on the Statement of Fixed Assets**

We have audited the accompanying statement of fixed assets of the UNDP project number 85584, Strengthening Electoral Processes in Kenya (SEPK) as at 31 December 2016.

### **Opinion**

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 85584 amounting to US\$ 21,620.94 as at 31 December 2016 in accordance with UNDP accounting policies set out in the note 3.2 to the statement.

### **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 skepticism 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.

## **2.2 Independent auditors' report (Continued)**

### **Auditor's responsibilities for the audit (Continued)**

- 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.

*Deloitte & Touche*  
Certified Public Accountants (Kenya)

Nairobi, Kenya

2017



# **REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

## **PART 3: MANAGEMENT LETTER**

### **3.1 The Audit Engagement**

#### **3.1.1 Background of the project**

Kenya held peaceful general elections in 2013 within the context of a new constitution and a comprehensive reform of the legal and institutional framework governing elections. This followed the disputed 2007 elections that resulted in widespread post-election violence and led to the creation of an Independent Electoral and Boundaries Commission (IEBC) following an Interim Independent Electoral Commission (IIEC). The IEBC commissioners were appointed in November 2011 and the IEBC had to undertake all of the essential elements of an electoral cycle within fifteen months. It oversaw the completion of boundaries delimitation, registration of voters, re-registration of political parties, enactment of consequential regulations; and execution of the necessary planning and electoral operations. The IEBC also introduced technology to support major aspects of electoral administration including Biometric Voter Registration (BVR); Electronic Voter Identification Devices (EVID) and the Results Transmission Systems (RTS).

The United Nations Development Programme (UNDP), UN Women, together with other development partners assisted the IIEC from 2009 – 2011 and the IEBC from 2012 – 2014. During this time, the IEBC created a professional secretariat, registered 14 million voters (49% women; 51% men), and achieved a turnout of 86 percent in the 2013 general elections. The UNDP played a proactive role managing the Support to Electoral Reforms and Processes in Kenya (SERP) project and basket fund, which coordinated donor funding and technical input to the IEBC and for other activities such as training of political party poll watchers.

The support to be provided follows a request by the Government of Kenya to the United Nations (UN) to provide electoral assistance. This follow-on project builds on the SERP project and takes into consideration the findings of the SERP project evaluation, lessons learned by the IEBC, and recommendations from national and international observers. It follows a series of consultations with a broad range of stakeholders including the IEBC, the Office of Registrar of Political Parties (ORPP), political parties, civil society, judiciary, donors, other electoral assistance providers and stakeholders. The design of this project is also responsive to the IEBC Strategy Plan of 2011 – 2017 and areas identified by the IEBC, ORPP and others as needing support.

This project takes a development and electoral cycle approach that is sequenced and prioritised, focusing on consolidating the gains made since the democratic transition in the electoral framework; strengthening the legal framework and institutional and professional capacity of the electoral management bodies (EMBs) and other key stakeholders; supporting a more efficient implementation of the elections in 2017; and helping the IEBC and others to take stock and propose further improvements in the 2018 post electoral period. The objective of this project is to consolidate those 2011 – 2013 gains, and to support the development of more efficient, accountable and inclusive structures and system in the electoral process so that the processes are more sustainable and credible, and the needs for donor support for the next cycle will be minimal.

The expected outcomes of the project are:

- Strengthened legal framework for the electoral process
- Strengthened, secured and more informed participation in the electoral process
- More efficient, transparent and peaceful elections
- Strengthened electoral justice
- Effective mechanism established for technical assistance and programme management

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**PART 3 MANAGEMENT LETTER (Continued)**

**3.1.2 Audit objective**

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

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period and the funds 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;
- 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;
- Express an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2016.

Project financial statements of the UNDP project include: the statement of expenses with related annexes as well as, where applicable, the statement of assets and the statement of cash position.

**3.1.3 Audit scope**

The audit covered all activities of project number 85584 – Strengthening the Electoral Processes in Kenya (SEPK 2015 – 2018) during the period from 1 January 2016 to 31 December 2016 as well as a review of project reports and records located at the UNDP country office in Kenya.

The scope of the audit did not include:

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

As such the summary of expenditure has been shown below:

	US\$
Total expenditure as per CDR	5,246,461.69
*UN Agencies expenses not audited	(510,584.81)
**UNDP Kenya salaries paid from Copenhagen, Denmark not audited	(21,270)
UNDP Kenya expenditure covered under the scope of this audit	4,714,606.88
	=====



**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**PART 3 MANAGEMENT LETTER (Continued)**

**3.1.3 Audit scope (Continued)**

\*The amount relates to UN Agencies expenditure that was not within the scope of the audit as per the audit terms of reference.

\*\*Included in the UNDP Kenya expenditure of USD 4,735,877 is USD 21,270 which relates to salaries processed and approved in Copenhagen, Denmark whose supporting documentation is not retained at the level of the UNDP country office.

**3.1.4 Audit methodology**

Our audit was carried out in accordance with International Standards on Auditing in so far as they are applicable to an engagement of this type and included such tests as we considered necessary to meet the audit objectives.



**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**3.2 Notes to the project financial statements**

**3.2.1 Basis of accounting**

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

**3.2.2 Expenditure**

Expenses as included in the Combined Delivery Report are recognized when the goods or services have been received by UNDP.

**3.2.3 Currency**

Items included in the project's financial statements are measured using United States Dollar (US\$) which is both the functional and presentation currency.

**3.2.4 Fixed assets**

Fixed assets represent tangible assets purchased at a cost of US\$ 1,500 and above and match UNDP's use and control principle, capitalisation is done and depreciation charged as an expense within the reporting period.

**3.2.5 Summary of expenses**

A summary of audited expenses has been shown below:

UNDP Kenya expenses audited	US\$ 4,714,606.88
UN Agencies expenses not audited*	US\$ 510,584.81
Salaries paid from Copenhagen, Denmark not audited**	US\$ 21,270
<b>Total expenditure as per CDR</b>	<b>US\$ 5,246,461.69</b>

\*The amount relates to expenditure incurred by other UN Agencies expenditure that was not within the scope of the audit as per the audit terms of reference.

\*\*The amounts relates to salaries processed and approved in Copenhagen, Denmark and whose supporting documentation is not retained at the level of the UNDP country office.

**3.2.6 Commitments**

This represents legal and financial obligations arising from contracts, agreements, or other forms of undertaking by UNDP Kenya Country office.

Outstanding commitments as at period end amounted to US\$ 252,231.37.

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**3.3 Results of the audit**

**3.3.1 Summary of audit opinions**

**(i) Combined delivery report and funds utilization statement**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 4,714,606.88 directly incurred by the UNDP Country Office in Kenya and charged to the project for the period 1 January 2016 to 31 December 2016 in accordance with UNDP accounting policies as per note 3.2 of the project financial statements, 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.

**(ii) Statement of fixed assets**

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 85584 amounting to US\$ 21,620.94 as at 31 December 2016 in accordance with UNDP accounting policies set out in the note 3.2 to the statement.

**(iii) Statement of cash**

UNDP Kenya Country Office does not operate a dedicated bank account for the project. Consequently, there was no statement of cash balance as at 31 December 2016.

**3.3.2 Summary of findings**

There were no findings noted during the audit.

We look forward to discussing this report with you and would be pleased to provide any further information or assistance which may be required.

Yours faithfully:

*Deloitte & Touche*

**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**2017**

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**APPENDIX 1 COMBINED DELIVERY REPORT AND FUND UTILISATION STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

Combined Delivery Report By Project

UN Development Programme  
Port ID: unglcdp

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Run Time: 13-02-2017 08:02:25

Selection Criteria :

Business Unit : KEN10  
Period : Jan-Dec (2016)  
Selected Project Id : 00085584  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00085584 2KEN014/235 Strengthening the	Period :	Jan-Dec (2016)	
Output # : 00093173 2KEN014/235 Strengthening the	Impl. Partner :	01714 DIRECT EXECUTION	
	Location :	Kenya	
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 34201 (Kenya - Central)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	0.00	34,864.53	34,864.53
71405 - Service Contracts-Individuals	0.00	0.00	26,523.55	26,523.55
71410 - MAIP Premium SC	0.00	0.00	93.69	93.69
71415 - Contribution to Security SC	0.00	0.00	1,030.53	1,030.53
71440 - Appendix D SC	0.00	0.00	749.49	749.49
71505 - UN Volunteers-Stipend & Allow	0.00	0.00	8,756.42	8,756.42
71520 - UNV-Language Allowance	0.00	0.00	588.33	588.33
71535 - UNV-Medical Insurance	0.00	0.00	873.99	873.99
71540 - UNV-Global Charges	0.00	0.00	462.08	462.08
71550 - UNV-Resettlement Allowance	0.00	0.00	729.70	729.70
71590 - UNV Development Effectiveness	0.00	0.00	1,914.67	1,914.67
71605 - Travel Tickets-International	0.00	0.00	1,135.01	1,135.01
71610 - Travel Tickets-Local	0.00	0.00	3,441.56	3,441.56
71615 - Daily Subsistence Allow-Intl	0.00	0.00	2,358.00	2,358.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	7,941.96	7,941.96
71625 - Daily Subsist Allow-Mtg Partic	0.00	0.00	26,903.86	26,903.86
71635 - Travel - Other	0.00	0.00	5,935.35	5,935.35
72425 - Mobile Telephone Charges	0.00	0.00	375.11	375.11
72440 - Connectivity Charges	0.00	0.00	168.85	168.85
72505 - Stationery & other Office Supp	0.00	0.00	1,953.35	1,953.35
73105 - Rent	0.00	0.00	313.32	313.32
74210 - Printing and Publications	0.00	0.00	1,583.22	1,583.22
74225 - Other Media Costs	0.00	0.00	2,970.31	2,970.31
74510 - Bank Charges	0.00	0.00	564.48	564.48
74525 - Sundry	0.00	0.00	60,800.00	60,800.00
75105 - Facilities & Admin - Implement	0.00	40,874.87	0.00	40,874.87
75705 - Learning costs	0.00	0.00	256,572.38	256,572.38
75708 - Learning - ticket costs	0.00	0.00	3,735.57	3,735.57
75710 - Participation of counterparts	0.00	0.00	57,568.57	57,568.57
76125 - Realized Loss	0.00	0.00	84.85	84.85
76135 - Realized Gain	0.00	0.00	-435.92	-435.92
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>40,874.87</b>	<b>510,584.81</b>	<b>551,459.68</b>
<b>Total for Dept : 34201</b>	<b>0.00</b>	<b>40,874.87</b>	<b>510,584.81</b>	<b>551,459.68</b>
Dept: 34204 (Kenya - Dem. Governance)				
Fund : 04000 (Core Programme, UNU Centre)				
71605 - Travel Tickets-International	0.00	3,777.00	0.00	3,777.00
71610 - Travel Tickets-Local	0.00	854.40	0.00	854.40
71615 - Daily Subsistence Allow-Intl	0.00	3,479.53	0.00	3,479.53



**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**



UN Development Programme  
Report ID: ungfcdp

Combined Delivery Report By Project

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Run Time: 13-02-2017 08:02:25

Project Id : 00085584 2KEN014/235 Strengthening the	Period :	Jan-Dec (2016)		
Output # : 00093173 2KEN014/235 Strengthening the	Impl. Partner :	01714 DIRECT EXECUTION		
	Location :	Kenya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	2,428.70	0.00	2,428.70
71625 - Daily Subsist Allow-Mtg Partic	0.00	- 82.27	0.00	- 82.27
71635 - Travel - Other	0.00	2,044.56	0.00	2,044.56
72311 - Fuel, petroleum and other oils	0.00	208.82	0.00	208.82
74710 - Land Transport	0.00	5.91	0.00	5.91
75705 - Learning costs	0.00	7,243.69	0.00	7,243.69
76135 - Realized Gain	0.00	- 2.97	0.00	- 2.97
Total for Fund 04000	0.00	19,957.37	0.00	19,957.37
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	55,059.86	0.00	55,059.86
61310 - Post Adjustment - IP Staff	0.00	20,083.73	0.00	20,083.73
62305 - Dependency Allowances-IP Staff	0.00	1,709.56	0.00	1,708.56
62310 - Contrib to Jt Staff Pens Fed-IP	0.00	17,262.27	0.00	17,262.27
62315 - Contrib. to medical, social in	0.00	1,139.22	0.00	1,139.22
62320 - Mobility, Hardship, Non-remova	0.00	10,424.12	0.00	10,424.12
62340 - Annual Leave Expense - IP	0.00	832.27	0.00	832.27
63330 - Ed Gnt Incl Trvl&Allow-IP Stf	0.00	7,701.00	0.00	7,701.00
63515 - Security-related Costs	0.00	809.99	0.00	809.99
63530 - Contribution to EOS Benefits	0.00	2,817.91	0.00	2,817.91
63535 - Contribution to Security	0.00	3,193.62	0.00	3,193.62
63540 - Contribution to Training	0.00	901.73	0.00	901.73
63545 - Contribution to ICT	0.00	1,127.13	0.00	1,127.13
63550 - Contributions to MAIP	0.00	187.84	0.00	187.84
63555 - Contribution to UN JFA	0.00	2,442.16	0.00	2,442.16
63560 - Contributions to Appendix D	0.00	187.84	0.00	187.84
64322 - Reassignments-Subsistence Allow	0.00	18,720.00	0.00	18,720.00
64323 - Reassignments-Lump Sum	0.00	10,298.00	0.00	10,298.00
64324 - Reassignments-Shipments	0.00	15,000.00	0.00	15,000.00
64333 - Competency Assessment - Other	0.00	70.00	0.00	70.00
64398 - Direct Project Cost-Staff	0.00	155,302.15	0.00	155,302.15
65115 - Contributions to ASHI Reserve	0.00	6,011.52	0.00	6,011.52
65135 - Payroll Mgt Cost Recovery ATLA	0.00	450.66	0.00	450.66
66105 - Overtime & Night Differential	0.00	4,047.13	0.00	4,047.13
71205 - Intl Consultants-Sht Term-Tech	0.00	64,805.09	0.00	64,805.09
71211 - Intl Consult Security Charge	0.00	474.46	0.00	474.46
71305 - Local Consult-Sht Term-Tech	0.00	997,561.70	0.00	997,561.70
71360 - Local Consult-Security	0.00	4,137.00	0.00	4,137.00
71405 - Service Contracts-Individuals	0.00	313,036.57	0.00	313,036.57
71410 - MAIP Premium SC	0.00	693.09	0.00	693.09
71415 - Contribution to Security SC	0.00	11,783.41	0.00	11,783.41
71505 - UN Volunteers-Stipend & Allow	0.00	13,608.35	0.00	13,608.35
71520 - UNV-Language Allowance	0.00	929.82	0.00	929.82
71535 - UNV-Medical Insurance	0.00	1,428.10	0.00	1,428.10
71540 - UNV-Global Charges	0.00	801.07	0.00	801.07
71541 - UNVs-Contribution to security	0.00	578.34	0.00	578.34
71550 - UNV-Resettlement Allowance	0.00	1,134.02	0.00	1,134.02
71555 - UNV-Natf Appoint/Sep Incl Trvl	0.00	236.34	0.00	236.34
71590 - UNV Development Effectiveness	0.00	2,975.42	0.00	2,975.42
71605 - Travel Tickets-International	0.00	1,546.00	0.00	1,546.00
71610 - Travel Tickets-Local	0.00	4,246.25	0.00	4,246.25
71615 - Daily Subsistence Allow-Intl	0.00	3,404.00	0.00	3,404.00

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**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

Page 3 of 7  
Run Time: 13-02-2017 08:02:25

Project Id : 00085584 2KEN014/235 Strengthening the	Period :	Jan-Dec (2016)		
Output # : 00093173 2KEN014/235 Strengthening the	Impl. Partner :	01714 DIRECT EXECUTION		
	Location :	Kenya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	31,396.33	0.00	31,396.33
71625 - Daily Subsist Allow-Mtg Partic	0.00	45,704.92	0.00	45,704.92
71635 - Travel - Other	0.00	59,670.26	0.00	59,670.26
72105 - Svc Co-Construction & Engineer	0.00	10,702.01	0.00	10,702.01
72130 - Svc Co-Transportation Services	0.00	1,043.15	0.00	1,043.15
72220 - Furniture	0.00	9,127.78	0.00	9,127.78
72311 - Fuel, petroleum and other oils	0.00	130.60	0.00	130.60
72399 - Other Materials and Goods	0.00	103,335.08	0.00	103,335.08
72415 - Courier Charges	0.00	481.35	0.00	481.35
72425 - Mobile Telephone Charges	0.00	376.57	0.00	376.57
72505 - Stationery & other Office Supp	0.00	4,414.40	0.00	4,414.40
72515 - Print Media	0.00	4,562.23	0.00	4,562.23
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	450.99	0.00	450.99
73104 - Leased Building	0.00	18,447.05	0.00	18,447.05
73105 - Rent	0.00	3,954.55	0.00	3,954.55
73107 - Rent - Meeting Rooms	0.00	12,304.46	0.00	12,304.46
73110 - Custodial & Cleaning Services	0.00	1,830.00	0.00	1,830.00
73115 - Moving Expenses	0.00	45.07	0.00	45.07
73410 - Maint. Oper of Transport Equip	0.00	373.29	0.00	373.29
74110 - Audit Fees	0.00	3,600.00	0.00	3,600.00
74210 - Printing and Publications	0.00	246,888.34	0.00	246,888.34
74225 - Other Media Costs	0.00	6,243.24	0.00	6,243.24
74510 - Bank Charges	0.00	1,480.52	0.00	1,480.52
74599 - UNDP cost recovery chrgs-Bills	0.00	791.05	0.00	791.05
75105 - Facilities & Admin - Implement	0.00	243,957.21	0.00	243,957.21
75110 - Facilities & Admin - Services	0.00	293.26	0.00	293.26
75705 - Learning costs	0.00	499,780.98	0.00	499,780.98
75706 - Learning - ticket costs	0.00	19,802.57	0.00	19,802.57
75709 - Learning - training of counter	0.00	175,919.05	0.00	175,919.05
75710 - Participation of counterparts	0.00	23,369.88	0.00	23,369.88
76125 - Realized Loss	0.00	559.46	0.00	559.46
76135 - Realized Gain	0.00	-255.01	0.00	-255.01
77270 - Overtime & Night Diff-GS-TA	0.00	3,983.62	0.00	3,983.62
77630 - Dep Exp Owned - ITC	0.00	288.42	0.00	288.42
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>3,294,020.42</b>	<b>0.00</b>	<b>3,294,020.42</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
61305 - Salaries - IP Staff	0.00	15,651.67	0.00	15,651.67
61310 - Post Adjustment - IP Staff	0.00	4,843.11	0.00	4,843.11
62305 - Dependency Allowances-IP Staff	0.00	488.16	0.00	488.16
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,904.46	0.00	4,904.46
62315 - Contrib. to medical, social in	0.00	358.34	0.00	358.34
62320 - Mobility, Hardship, Non-remova	0.00	2,978.33	0.00	2,978.33
62340 - Annual Leave Expense - IP	0.00	-1,729.24	0.00	-1,729.24
63530 - Contribution to EOS Benefits	0.00	768.58	0.00	768.58
63535 - Contribution to Security	0.00	871.04	0.00	871.04
63540 - Contribution to Training	0.00	245.94	0.00	245.94
63545 - Contribution to ICT	0.00	307.42	0.00	307.42
63550 - Contributions to MAIP	0.00	51.23	0.00	51.23
63555 - Contribution to UN JFA	0.00	666.07	0.00	666.07
63560 - Contributions to Appendix D	0.00	51.23	0.00	51.23

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**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**



UN Development Programme  
Report ID: unjodrp

Combined Delivery Report By Project


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Run Time: 13-02-2017 08:02:26

Project Id : 00085584 2KEN014/235 Strengthening the	Period : Jan-Dec (2016)			
Output # : 00093173 2KEN014/235 Strengthening the	Impl. Partner : 01714 DIRECT EXECUTION			
	Location : Kenya			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASHI Reserve	0.00	1,639.59	0.00	1,639.59
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
66105 - Overtime & Night Differential	0.00	527.87	0.00	527.87
71305 - Local Consult-Sht Term-Tech	0.00	427,986.91	0.00	427,986.91
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	775.00	0.00	775.00
71610 - Travel Tickets-Local	0.00	8,770.95	0.00	8,770.95
71620 - Daily Subsistence Allow-Local	0.00	14,917.80	0.00	14,917.80
71625 - Daily Subsist Allow-Mtg Partic	0.00	58,010.28	0.00	58,010.28
71635 - Travel - Other	0.00	1,793.35	0.00	1,793.35
72105 - Svc Co-Construction & Engineer	0.00	42,959.90	0.00	42,959.90
72425 - Mobile Telephone Charges	0.00	1,124.79	0.00	1,124.79
72440 - Connectivity Charges	0.00	1,399.13	0.00	1,399.13
72505 - Stationary & other Office Supp	0.00	15,615.57	0.00	15,615.57
72515 - Print Media	0.00	5,158.23	0.00	5,158.23
73104 - Leased Building	0.00	6,478.44	0.00	6,478.44
73105 - Rent	0.00	19,294.85	0.00	19,294.85
73106 - Leased premises alterations	0.00	1,371.07	0.00	1,371.07
73107 - Rent - Meeting Rooms	0.00	555.96	0.00	555.96
73110 - Custodial & Cleaning Services	0.00	2,533.60	0.00	2,533.60
73120 - Utilities	0.00	221.89	0.00	221.89
73125 - Common Services-Premises	0.00	1,691.66	0.00	1,691.66
73410 - Maint, Oper of Transport Equip	0.00	2,647.38	0.00	2,647.38
74210 - Printing and Publications	0.00	4,625.45	0.00	4,625.45
74510 - Bank Charges	0.00	4,361.76	0.00	4,361.76
74599 - UNDP cost recovery chrgs-Bills	0.00	12,719.25	0.00	12,719.25
75105 - Facilities & Admin - Implement	0.00	90,275.86	0.00	90,275.86
75705 - Learning costs	0.00	617,478.34	0.00	617,478.34
75707 - Learning - subsistence allowan	0.00	4,368.00	0.00	4,368.00
76125 - Realized Loss	0.00	21.53	0.00	21.53
76135 - Realized Gain	0.00	- 111.23	0.00	- 111.23
77630 - Dep Exp Owned - ITC	0.00	42.79	0.00	42.79
Total for Fund 30079	0.00	1,379,841.05	0.00	1,379,841.05
Total for Dept : 34204	0.00	4,693,818.84	0.00	4,693,818.84
Dept: 34209 (Kenya - Service Center)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	87.64	0.00	87.64
75709 - Learning - training of counter	0.00	1,095.53	0.00	1,095.53
Total for Fund 30000	0.00	1,183.17	0.00	1,183.17
Total for Dept : 34209	0.00	1,183.17	0.00	1,183.17
Total for Output : 00093173	0.00	4,735,876.88	510,584.81	5,246,461.69

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Run Time: 13-02-2017 08:02:28

Project Total :	0.00	4,735,876.88	510,584.81	5,246,461.69
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24/2/2017

Doiré & Touche

01/08/2017

DELOITTE & TOUCHE

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**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT  
PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE  
ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173  
FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

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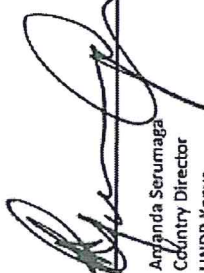
**APPENDIX II STATEMENT OF FIXED ASSETS  
AS AT 31 DECEMBER 2016**


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REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED  
PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173  
FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

IPSAS list of Assets in Service as at 31 Dec 2016

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
KEN10	KEN	000000000959	ITC4	HP LASERJET P205	00000000000959	CNCHC985	KENM3	8/8/2012	8/8/2012	2,332.85	1,217.57	1	34204	001981	10480	00093173	30000
KEN10	KEN	000000001215	ITC14	Upgrading network	00000000001215	1215	BLOCKNO	11/8/2016	11/8/2016	5,135.36	5,092.37	1	34204	001981	10159	00093173	30079
KEN10	KEN	000000001216	ITC1	ThinkPad X260 SEI	00000000001216	PCOEP2A2B	BLOCKNO	12/21/2016	12/21/2016	1,934.00	1,913.35	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001217	ITC1	ThinkPad X260 SEI	00000000001217	PCOEP2A2Q	BLOCKNO	12/21/2016	12/21/2016	1,934.00	1,913.35	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001220	ITC1	ThinkPad X260 SEI	00000000001220	PCOEP2A2S	BLOCKNO	12/21/2016	12/21/2016	1,934.00	1,913.35	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001221	ITC1	ThinkPad X260 SEI	00000000001221	PCOEP2A2R	BLOCKNO	12/21/2016	12/21/2016	1,934.00	1,913.35	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001224	ITC1	ThinkPad X260 SEI	00000000001224	PCOEP2A2H	BLOCKNO	12/21/2016	12/21/2016	1,934.00	1,913.35	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001225	ITC1	ThinkPad X260 SEI	00000000001225	PCOEP2A2G	BLOCKNO	12/21/2016	12/21/2016	1,934.00	1,913.35	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001229	ITC1	ThinkPad X260 SEI	00000000001229	PCOEP2A2N	BLOCKNO	12/21/2016	12/21/2016	1,934.00	1,913.35	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001230	ITC1	ThinkPad X260 SEI	00000000001230	PCOEP2A2D	BLOCKNO	12/21/2016	12/21/2016	1,934.00	1,913.35	1	34204	001981	00551	00093173	30000
Total										22,940.21	21,620.94						

  
 Arapanda Serumaga  
 Country Director  
 UNDP Kenya

  
 29/12/2017  
 UNDP KENYA

Deloitte & Touche  
 Certified Public Accountants (Kenya)  
 Nairobi, Kenya.  
**DELOITTE & TOUCHE**