

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNCDF PROJECT IN SOMALIA

SOMALIA MULTI WINDOW TRUST FUND
(Directly Implemented Project, Project No. 94467, Output No. 98569)

Report No. 1829
Issue Date: 11 August 2017

Report on the Audit of UNCDF Project in Somalia
Somalia Multi Window Trust Fund (Project No. 94467, Output No. 98569)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 8 May to 2 June 2017, conducted an audit of Somalia Multi Window Trust Fund (Project No. 94467, Output No. 98569) (the Project), which is directly implemented and managed by the UNCDF Office in Somalia (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016. The audit did not cover the Statement of Assets as there were no assets held by the project as of 31 December 2016. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

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

Project Expenditure	
Amount (in \$ '000)	Opinion
4,272	Unqualified

Key recommendation: Total = 1, high priority = 0

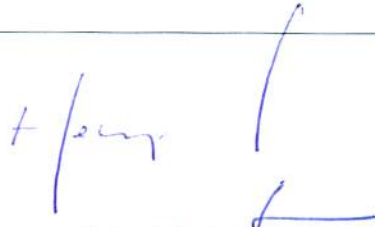
The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." The recommendation includes actions to address inconsistencies in signing project technical reports by the certifying engineers, before payments are made.

The recommendation aims to ensure the reliability and integrity of financial and operational information.

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

Management comments and action plan

UNCDF Management of the Somalia Country Office (operating from Nairobi, Kenya), accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided by management have been incorporated into the report, where appropriate.

A handwritten signature in blue ink, appearing to read 'H. Ostveiten', is written over a rectangular box. The signature is stylized and fluid.

Helge S. Ostveiten
Director
Office of Audit and Investigations



**REPORT ON THE FINANCIAL AUDIT OF
THE UNITED NATIONS CAPITAL
DEVELOPMENT FUND**

DIRECTLY IMPLEMENTED PROJECT

SOMALIA MULTI WINDOW TRUST FUND

**AWARD NUMBER 94467
PROJECT NUMBER 98569**

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

ISSUED AUGUST 2017

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS CAPITAL DEVELOPMENT FUND DIRECTLY IMPLEMENTED PROJECT, SOMALIA MULTI WINDOW TRUST FUND, AWARD NUMBER 94467 PROJECT NUMBER 98569 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

LIST OF ABBREVIATIONS

CDR	Combined Delivery Report
DFID	Department for International Development
ILO	International Labor Organization
JPLG	Joint Programme on Local Governance
MOU	Memorandum of Understanding
OAI	Office of Audit and Investigations
SIDA	Swedish International Development Cooperation Agency
UN	United Nations
UNCDF	United Nations Capital Development Fund
UNDP	United Nations Development Programme
UNICEF	United Nations Children's Fund
UN-HABITAT	United Nations Human Settlement's Programme
UNSAS	UN Somali Assistance Strategy

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS CAPITAL
DEVELOPMENT FUND DIRECTLY IMPLEMENTED PROJECT, SOMALIA MULTI
WINDOW TRUST FUND, AWARD NUMBER 94467 PROJECT NUMBER 98569
FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

TABLE OF CONTENTS

	Page
PART 1: EXECUTIVE SUMMARY	3
PART 2: FINANCIAL AUDIT REPORTS	4
2.1 Report of independent auditors to UNCDF on the Combined Delivery Report and Fund Utilization Statement of the project	4
PART 3: MANAGEMENT LETTER	6
3.1 The audit engagement	6
3.2 Notes to the project financial statements	8
3.3 Results of the audit.....	9
 APPENDICES:	
APPENDIX I: Combined Delivery Report and Fund Utilization Statement	10

PART 1: EXECUTIVE SUMMARY

Deloitte Haskins & Sells LLP (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) conducted a financial audit of Somalia Multi Window Trust Fund (Award number 94467, Project number 98569) ('the project'), directly implemented by UNCDF, supported by the UNDP Country Office in Somalia operating from Nairobi, 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	Not applicable
Statement of Cash Position	Not applicable

We raised one finding as a result of our audit. This has been detailed under section 3.3 of this report.

Ref	Title	Priority	Net financial impact US\$
3.3.1	Inconsistencies in signing the project technical reports by the engineers before payments are made	Medium	Not applicable

The project was not audited in the prior year.

Yours faithfully,



Certified Public Accountants (Kenya)

Nairobi, Kenya

20 August 2017

Director,
Office of Audit and Investigations
United Nations Development Programme (UNDP)

Dear Sir,

PART 2: FINANCIAL AUDIT REPORTS

2.1 Report of independent auditors to UNCDF on the Combined Delivery Report and Fund Utilization Statement of the project

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement ("the statement"), of the UNCDF Award no 94467, Somali Multi Window Trust Fund, project number 98569 ("the project"), for the period 1 January 2016 to 31 December 2016.

Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 4,271,877.53 directly incurred by the UNCDF Office and charged to the project for the period 1 January 2016 to 31 December 2016 in accordance with UNCDF accounting policies as per note 3.2.1 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 UNCDF; 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 UNCDF 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 Report of independent auditors to UNCDF on the Combined Delivery Report and Fund Utilization Statement (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

4 August 2017

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS CAPITAL DEVELOPMENT FUND DIRECTLY IMPLEMENTED PROJECT, SOMALIA MULTI WINDOW TRUST FUND, AWARD NUMBER 94467 PROJECT NUMBER 98569 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

Somalia, after decades of warfare, has been undergoing a peace and national reconciliation process creating 'development moment' with a unique opportunity to consolidate and extend the significant development achievements that have been made in many parts of the country especially in northern areas, as well as to seize the opportunity to bring lasting peace and stability to the many areas made accessible in southern Somalia, thus opening up development space there. Somalia's international partners have expressed robust commitment to assisting the Somali people in seizing the development moment, encouraging a new Somali-owned and led partnership, which will work towards a compact between the Somali authorities and the international community inspired by the principles outlined in the New Deal agreed in Busan, 2011.

It is against this background that JPLG was launched in 2008 for a period of five years, JPLG is continuing for a second phase of five years running from 2013 through 2017 referred to as JPLG II. The Joint Programme, which has five partners including ILO, UNCDF, UNDP, UN-HABITAT and UNICEF, is aligned with the UN Somali Assistance Strategy (UNSAS), 2010 – 2015 and contributes to at least five of the Millennium Development Goals. JPLG II will build on the successes achieved during the past five years and will maintain the same focus of strengthening local government as a means of enhancing the delivery of services to citizens and restoring confidence and credibility in the state. It will also improve state-citizen relations by linking local government to their constituent communities and will engage the private sector transparently and accountability.

The UN-JPLG partners are mainly the Government counterparts specifically the Ministry of Interior and UN partner agencies. The UN-JPLG donors include; SIDA, DFID, EC, DENMARK, NORWAY and UNDP.

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:

- Express 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 UNCDF accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNCDF; and (iv) supported by properly approved vouchers and other supporting documents;
- Express an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNCDF 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 UNCDF project as at 31 December 2016.
- As may be applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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

The financial audit was conducted in accordance with the International Standards of Auditing (ISA) 700 series.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS CAPITAL DEVELOPMENT FUND DIRECTLY IMPLEMENTED PROJECT, SOMALIA MULTI WINDOW TRUST FUND, AWARD NUMBER 94467 PROJECT NUMBER 98569 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER (Continued)

3.1.3 Audit scope

The audit covered all activities of UNCDF Award number 94467, Somali Multi Window Trust Fund, project number 98569, during the period from 1 January 2016 to 31 December 2016 as well as a review of project reports and records located at the UNCDF Office, supported by UNDP Somalia operating from Nairobi, Kenya, where the records are located and where the audit fieldwork took place. No field visits to field offices of the project at UNCDF Offices in Garowe (Puntland) in Somalia and other field locations were carried out.

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 UNCDF such as UNCDF Regional Centres and where the supporting documentation is not retained at the level of the UNCDF 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 CAPITAL DEVELOPMENT FUND DIRECTLY IMPLEMENTED PROJECT, SOMALIA MULTI WINDOW TRUST FUND, AWARD NUMBER 94467 PROJECT NUMBER 98569 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER (Continued)

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 UNCDF 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 UNCDF.

3.2.3 Currency

Items included in the financial statements of the project 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\$ 2,500 and above and match UNDP's use and control principle, capitalisation is done and depreciation charged as an expense within the reporting period. The project does not have any fixed assets. Consequently, there is no statement of fixed assets as at 31 December 2016.

3.2.6 Commitments

This represents legal and financial obligations arising from contracts, agreements, or other forms of undertaking by UNCDF.

Outstanding commitments as at period end amounted to US\$ 313.49.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS CAPITAL DEVELOPMENT FUND DIRECTLY IMPLEMENTED PROJECT, SOMALIA MULTI WINDOW TRUST FUND, AWARD NUMBER 94467 PROJECT NUMBER 98569 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER (Continued)

3.3 Results of the audit

3.3.1 Inconsistencies in signing the project technical reports by the engineers before payments are made

The MOU signed between the regions of Puntland and Somaliland and the JPLG stipulates certain conditions that need to be met in order to access payments. Payments are broken down into four tranche payments with the 2nd and 3rd tranche payments being based on percentage completion of the stated project. Acknowledgement of stated completion percentage is obtained through the signing by a number of individuals on the technical report.

On review of the documents we found that;

- Some of the technical reports has not been signed by the JPLG/ILO engineer.
- There was an inconsistency in the number of individuals signing the report. For instance, some reports had been signed by three people while others had been signed by eight people.

As per notation 3.6 in the MOU ‘... The district shall also submit a technical physical report to the Ministry of Interior. The ministry of Interior supported by the JPLG technical team shall vet the report and submit to the accountant general with information to the Ministry of Finance.

Due to logistical reasons, it is possible that the JPLG/ILO signature is not present. There are also no set rules/guidelines on the minimum number of individuals that had to sign nor any guidelines on any specific individuals that should sign.

There is a risk that the stipulated work has not been done effectively before payment was made and to the standards required as it has not been verified/certified by an independent JPLG/ILO engineer.

Priority

Medium

Recommendation

All technical reports should be signed by the JPLG/ILO engineer to evidence verification of work done. A guideline should be developed that stipulates the minimum number of individuals that should sign the report.

Management comments and action plan

The MOU between UNCDF and the Governments of Puntland and Somaliland was silent on the signatures strictly required to confirm the vetting the reports submitted through the Ministry of Interior, leading to the inconsistency;

UNCDF are now requiring that signatures of the JPLG/ILO engineers are mandatory for verification of projects at the various stages, and are strictly demanding that the signatures are appended before any payment is processed

UNCDF notes the need for the development of guidelines to stipulate the minimum number of individuals that should sign the report. UNCDF has developed MOUs with the Government of Somaliland and Puntland, which will guide transfers from the UNCDF from 2017, and which are clear on the roles and responsibilities of participating agencies and Governments.

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

UNCDF Combined Delivery Report



UN Capital Development Fund
Report ID: UNGL143G

Page 1 of 55
Run Time: 09-02-2017 07:02:04

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2016)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00094467	Somalia Multi Window Trust Fun	Period :	Jan-Dec (2016)
Project ID : 00088569	Somalia Multi Window Trust Fun	Impl. Partner :	UNCDF UNCDF
		Location :	UN Capital Development Fund
		Prepaid DIM Exp	UNCDF Exp
		Prepaid NIM Exp	Total Exp

Activity : OUTPUT-1 (Policy and Legal framework FD)

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

71205 - Intl Consultants-Sht Term-Tech	0.00	36,000.00	0.00	36,000.00
71305 - Local Consult.-Sht Term-Tech	0.00	5,521.18	0.00	5,521.18
71510 - UNV Settling-In-Grant	0.00	13.32	0.00	13.32
71605 - Travel Tickets-International	0.00	21,916.00	0.00	21,916.00
71610 - Travel Tickets-Local	0.00	5,472.00	0.00	5,472.00
71615 - Daily Subsistence Allow-Intl	0.00	12,158.00	0.00	12,158.00
71620 - Daily Subsistence Allow-Local	0.00	5,797.00	0.00	5,797.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	4,816.40	0.00	4,816.40
71635 - Travel - Other	0.00	2,966.00	0.00	2,966.00
72105 - Svc Co-Construction & Engineer	0.00	246,878.00	0.00	246,878.00
72425 - Mobile Telephone Charges	0.00	158.30	0.00	158.30
72630 - Capital Grants - Local GOVT	0.00	43,282.39	0.00	43,282.39
74210 - Printing and Publications	0.00	21,050.00	0.00	21,050.00
74510 - Bank Charges	0.00	464.16	0.00	464.16
75705 - Learning costs	0.00	1,711.50	0.00	1,711.50
75709 - Learning - training of counter	0.00	2,827.60	0.00	2,827.60
76135 - Realized Gain	0.00	0.00	0.00	0.00

Total for Fund G2802 0.00 411,031.85 0.00 411,031.85

Total for Activity OUTPUT-1 0.00 411,031.85 0.00 411,031.85

Activity : OUTPUT-4 (Strengthening LG oversight)

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

72630 - Capital Grants - Local GOVT	0.00	720,075.31	0.00	720,075.31
74510 - Bank Charges	0.00	10,789.40	0.00	10,789.40
75110 - Facilities & Admin - Services	0.00	291,070.98	0.00	291,070.98
75705 - Learning costs	0.00	5,431.66	0.00	5,431.66

Total for Fund G2802 0.00 1,027,367.35 0.00 1,027,367.35

Total for Activity OUTPUT-4 0.00 1,027,367.35 0.00 1,027,367.35

Activity : OUTPUT-5 (LDF Investment)

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

72360 - Anti-retroviral drugs (ARV)	0.00	3,046.93	0.00	3,046.93
72620 - Joint Programming Expenditure	0.00	3,661.32	0.00	3,661.32
72630 - Capital Grants - Local GOVT	0.00	1,482,565.02	0.00	1,482,565.02
74510 - Bank Charges	0.00	21,245.81	0.00	21,245.81

Total for Fund G2802 0.00 1,510,519.08 0.00 1,510,519.08

Total for Activity OUTPUT-5 0.00 1,510,519.08 0.00 1,510,519.08

Award ID : 00094467 Somalia Multi Window Trust Fun	Period : Jan-Dec (2016)
Project ID : 00098569 Somalia Multi Window Trust Fun	Impl. Partner : UNCDF UNCDF
	Location : UN Capital Development Fund

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Activity : OUTPUT-6 (Other Grants)				
Fund : G2802(PASS THROUGH MDTF FUNDS (AA))				
63560 - Contributions to Appendix D	0.00	21,457.10	0.00	21,457.10
72630 - Capital Grants - Local GOVT	0.00	365,910.54	0.00	365,910.54
74510 - Bank Charges	0.00	6,026.99	0.00	6,026.99
Total for Fund G2802	0.00	393,394.63	0.00	393,394.63
Total for Activity OUTPUT-6	0.00	393,394.63	0.00	393,394.63

Activity : OUTPUT-7 (Operations and HR)

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

61305 - Salaries - IP Staff	0.00	117,701.94	0.00	117,701.94
61310 - Post Adjustment - IP Staff	0.00	38,098.74	0.00	38,098.74
62305 - Dependency Allowances-IP Staff	0.00	11,715.96	0.00	11,715.96
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	37,641.00	0.00	37,641.00
62315 - Contrib. to medical, social in	0.00	1,736.69	0.00	1,736.69
62320 - Mobility, Hardship, Non-remova	0.00	10,965.48	0.00	10,965.48
62330 - Rental Supplements - IP Staff	0.00	8,650.43	0.00	8,650.43
62340 - Annual Leave Expense - IP	0.00	5,294.69	0.00	5,294.69
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,550.00	0.00	5,550.00
63520 - Personal Security Measures	0.00	17,061.63	0.00	17,061.63
63530 - Contribution to EOS Benefits	0.00	5,842.50	0.00	5,842.50
63535 - Contribution to Security	0.00	6,621.55	0.00	6,621.55
63540 - Contribution to Training	0.00	1,869.62	0.00	1,869.62
63545 - Contribution to ICT	0.00	2,337.00	0.00	2,337.00
63550 - Contributions to MAIP	0.00	389.52	0.00	389.52
63555 - Contribution to UN JFA	0.00	5,063.46	0.00	5,063.46
63560 - Contributions to Appendix D	0.00	389.52	0.00	389.52
64308 - Appointments-Lump Sum	0.00	1,687.96	0.00	1,687.96
65115 - Contributions to ASHI Reserve	0.00	12,464.13	0.00	12,464.13
65135 - Payroll Mgt Cost Recovery ATLA	0.00	888.48	0.00	888.48
71405 - Service Contracts-Individuals	0.00	279,834.23	0.00	279,834.23
71410 - MAIP Premium SC	0.00	587.90	0.00	587.90
71415 - Contribution to Security SC	0.00	12,684.29	0.00	12,684.29
71505 - UN Volunteers-Stipend & Allow	0.00	21,452.84	0.00	21,452.84
71515 - UNV-Security Allowance	0.00	3,000.00	0.00	3,000.00
71520 - UNV-Language Allowance	0.00	400.00	0.00	400.00
71525 - UNV-Hazard Pay	0.00	8,000.00	0.00	8,000.00
71535 - UNV-Medical Insurance	0.00	1,206.55	0.00	1,206.55
71540 - UNV-Global Charges	0.00	1,107.21	0.00	1,107.21
71541 - UNVs-Contribution to security	0.00	1,115.78	0.00	1,115.78
71545 - UNV-Home Leave Travel & Allowa	0.00	64.00	0.00	64.00
71550 - UNV-Resettlement Allowance	0.00	1,600.00	0.00	1,600.00
71560 - UNV-Intl Appoint/Sep Incl Trvl	0.00	1,800.00	0.00	1,800.00
71590 - UNV Development Effectiveness	0.00	4,640.00	0.00	4,640.00
71605 - Travel Tickets-International	0.00	54,227.21	0.00	54,227.21
71610 - Travel Tickets-Local	0.00	1,834.00	0.00	1,834.00
71615 - Daily Subsistence Allow-Intl	0.00	41,694.56	0.00	41,694.56
71620 - Daily Subsistence Allow-Local	0.00	10,432.00	0.00	10,432.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	7,861.77	0.00	7,861.77
71635 - Travel - Other	0.00	21,130.82	0.00	21,130.82
72120 - Svc Co-Trade and Business Serv	0.00	40.00	0.00	40.00
72125 - Svc Co-Studies & Research Serv	0.00	1,672.55	0.00	1,672.55
72130 - Svc Co-Transportation Services	0.00	1,423.65	0.00	1,423.65
72399 - Other Materials and Goods	0.00	743.31	0.00	743.31
72425 - Mobile Telephone Charges	0.00	1,591.83	0.00	1,591.83
72440 - Connectivity Charges	0.00	1,356.10	0.00	1,356.10



Award ID : 00094467 Somalia Multi Window Trust Fun	Period :	Jan-Dec (2016)
Project ID : 00098589 Somalia Multi Window Trust Fun	Impl. Partner :	UNCDF UNCDF
	Location :	UN Capital Development Fund

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	4,036.04	0.00	4,036.04
72705 - Hospitality-Special Events	0.00	132.84	0.00	132.84
72815 - Inform Technology Supplies	0.00	389.00	0.00	389.00
73125 - Common Services-Premises	0.00	83,473.73	0.00	83,473.73
73405 - Rental & Maint-Other Office Eq	0.00	238.92	0.00	238.92
73510 - Reimb to UN for Supp Svcs	0.00	8,106.03	0.00	8,106.03
74110 - Audit Fees	0.00	21,450.00	0.00	21,450.00
74325 - Contrib.To CO Common Security	0.00	201.00	0.00	201.00
74510 - Bank Charges	0.00	969.15	0.00	969.15
74525 - Sundry	0.00	226.29	0.00	226.29
74599 - UNDP cost recovery chrgs-Bills	0.00	5,789.59	0.00	5,789.59
74696 - PP&E Expensed Items	0.00	1,990.00	0.00	1,990.00
75110 - Facilities & Admin - Services	0.00	22,129.82	0.00	22,129.82
75705 - Learning costs	0.00	6,963.74	0.00	6,963.74
76125 - Realized Loss	0.00	1.00	0.00	1.00
76135 - Realized Gain	0.00	- 3.43	0.00	- 3.43
Total for Fund G2602	0.00	929,564.62	0.00	929,564.62
Total for Activity OUTPUT-7	0.00	829,564.62	0.00	829,564.62
Total for Project : 00098589	0.00	4,271,877.53	0.00	4,271,877.53
Award Total :	0.00	4,271,877.53	0.00	4,271,877.53

DELOITTE & TOUCHE

Deloitte & Touche
4/8/2017

Signed By :

Date :



Funds Utilization

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

Award ID: 00091782	Expanding Markets for Progress	Period : As at Dec 31, 2016
--------------------	--------------------------------	-----------------------------

Project ID: 00096817	Impl. Partner :UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Loans & Financial Services		0.00
Commitments		1,963.00

Award ID: 00094467	Somalia Multi Window Trust Fun	Period : As at Dec 31, 2016
--------------------	--------------------------------	-----------------------------

Project ID: 00098569	Impl. Partner :UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Loans & Financial Services		0.00
Commitments		313.49

* The total commitments reported in the Combined Delivery Report is for fifty six projects under UNCDF Award ID 94467. The CDR has 55 pages as it has amounts for all projects under UNCDF. Only Project ID 98569 is within the scope of the audit for the period 1 January 2016 to 31 December 2016