



AUDIT

OF

UNDP SOMALIA

SOMALIA CONSTITUTION MAKING SUPPORT
(Directly Implemented Project No. 33816, Output No. 35355)

Report No. 1333

Issue Date: 12 November 2014

**Report on the audit of UNDP Somalia
Somalia Constitution Making Support (Project No. 33816, Output No. 35355)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 20 May to 20 June 2014, through BDO East Africa (the audit firm), conducted an audit of Somalia Constitution Making Support (Project No. 33816, Output No. 35355) (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (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 2012 to 31 December 2013 and the accompanying Funds Utilization statement¹ as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: organization and staffing, project management, human resources management, finance management, procurement, and asset management. The audit did not include activities and expenses incurred or undertaken by other United Nations agencies. 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*.

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**, which means, "Internal controls, governance and risk management processes as applicable to the Project's financial statements were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to project closure procedures not carried out and weak control procedures over assets. The details of the audit results are presented in the table below:

Financial Year	Project Expenditure*		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2012	3,750**	Unqualified	-	-
2013	590***	Unqualified	156	Unqualified

* The Combined Delivery Report for Project No. 33816 pertains to two Outputs, but only one (Output No. 35355) was audited.

** Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$315,461).

*** Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (-\$1,387).

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 issued an unqualified opinion on the Funds Utilization statement.

Key recommendations: Total = 2, high priority = 2

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:

Weak control procedures over assets (Issue 1) There were weak control procedures over assets valued at \$156,248. The assets were not held at the UNDP compound. Asset certification and verification was not carried out on 31 December 2013. In addition, assets had not been disposed of or transferred in accordance with UNDP's asset procedures.

Recommendation: Carry out annual physical asset verification and certification procedures, and ensure that assets belonging to UNDP are held in UNDP premises in compliance with the 'hold and use' principle.

Formal operational and financial closure procedures not carried out (Issue 2) The Project was closed in 2012, but formal operational and financial closure procedures had not been carried out at the time of the audit in June 2014.


Recommendation: Take steps to close the project as per the 'Programme and Operations Policies and Procedures' and notify the Project Board upon completion.

Management comments and action plan

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



Helge S. Osttveiten
Director
Office of Audit and Investigations



UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP) - SOMALIA

Somalia Constitution Making
Support; Project No: 00033816
(Output No: 00035355)

Report and Financial Statement for the period from
01 January 2012 to 31 December 2013



30 June 2014

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Tel: +254 20 2246422
Tel: +254 733605496
Fax: +254 20 2246345
kenya@bdo-ea.com

BDO East Africa
Certified Public Accountants
12th Floor, DCDM Offices
Pension Towers, Loita Street
P.O. Box 10032-00100
Nairobi, Kenya

Date: 30 June 2014

Reference: AUD/926/CAC

Mr. Helge S. Osttveiten,
Director,
United Nations Development Programme,
Office of Audit and Investigations,

Dear Mr Helge S. Osttveiten,

Re: Somalia Constitution making Support Project No: 00033816 Output No: 00035355

We are pleased to submit our report and financial statements for the above project being implemented by UNDP Somalia with funding from Governments of Sweden and Norway, the European Commission and the United Nations Peace Building Fund for the period 1 January 2012 to 31 December 2013.

We would like to express our gratitude for the courtesy and assistance extended to us by the staff of United Nations Development Programme - Somalia during the course of our assignment.

We are at your disposal to discuss any part of the report, should you so require.

Assuring you our best services at all times.

Yours Sincerely,


Clifford Ah Chip
Chief Operating Officer
BDO East Africa Kenya

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

1. Executive summary

1.1 Background Information

Project name	Somalia Constitution Making Support Project
Project number	00033816
Output name	Somalia Constitution Making Support Project
Output number	00035355
Implementing Partner	United Nations Development Programme - Somalia
Location	Puntland, Somaliland and South Central
Donors	Government of Sweden, Government of Norway and European Commission, United Nations Peace Building Fund
Budget	USD 4,670,427
Date of the official Project commencement	Year 2008
Project duration	2008 - 2015

Somalia Constitutional Making Project was initiated in 2008 with the aim to promote reconciliation, peace and stability through a constitution making process at the federal level in line with stipulations of the Transitional Federal Charter.

1.2 Cost plan

The project's cost plan for the two years under review was as below:

No	Activity	2012 USD	2013 USD
1	Office structure support/Activity 1	329,000	100,002.00
2	Constitutional Dialogue/Activity 5	3,640,000	601,425
	Total	3,969,000	701,425

1.3 Presence and locations of operation

The project targets local indigenous people and is being run concurrently in South Central Somali (Mogadishu) and Puntland (Garowe).

1.4 Project objectives, purpose and results

The projects aim was to enhance the development and develop an acceptable constitution.

The specific objectives of the project are:

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

1. To ensure that appropriate realistic draft constitution is prepared and implementation framework developed; and
2. To ensure that the Constitution is drafted through consultative constitution making process where the public is informed and public views are heard and incorporated to the highest extent possible.

1.5 Implementing Partner

The project is a directly implemented (DIM) project by UNDP Somalia. However, the operational requirements of the project require that it is done in an all inclusive manner so as to produce an acceptable constitution document.

Local partners include:

- Independent Federal Constitution Commission (IFCC);
- Ministry of Constitution and Federal Affairs of the Transitional Federal Government of Somalia;
- United Nations Political office for Somalia (UNPOS); and
- International NGOs

1.6 Objectives of the audit

BDO East Africa Kenya has been appointed to conduct a combined financial audit and an audit of internal controls and systems on behalf of UNDP Office of Audit and Investigations for the Somalia Constitution Making Support Project; Project No: 00033816; Output No: 00035355 for the period from 01 January 2012 to 31 December 2013.

The audit objectives are twofold:

- (i). Audit of the project's financial statements

Financial audit to express opinion on projects financial statements that include:

1. Statement of Expenses (Combined Delivery Report) for the period 1 January 2012 to 31 December 2013 and fund utilization as at 31 December 2013;
2. Statement of Cash Position reported by the project as at 31 December 2013;
3. Statement of Fixed Assets held by the project as at 31 December 2013.

The financial audit will be conducted in accordance with the International Standards of Auditing, the 700 series.

- (ii). Audit of the project's internal control systems

An audit to express an opinion on the project's internal controls and systems. The internal control audit shall be conducted in accordance with the International Professional Practices Framework (IPPF). However, we were not able to assess in full the internal controls and systems as the audit was carried out in Nairobi after the end of the audit period due to security reasons.

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

1.7 Audit timeframe

The field work of the audit assignment was carried out from 20 May 2014 to 20 June 2014:

DATES	LOCATIONS	PERSONS INVOLVED
20 May 2014 to 20 June 2014	Nairobi Kenya	Anne Esther Karimi David Wakanene Clifford AhChip

1.8 Audit scope

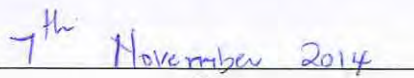
In accordance with the Terms of Reference of the Contract, UN agencies expenditure was excluded from the audit scope. Total expenditures recorded in the Combined Delivery Report (CDR) were 4,654,206 [(USD 588,760 (2013) and USD 4,065,446 (2012))]. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies USD 314,074 [(-1,387 (2013) and USD 315,461 (2012))]. The audit was conducted and expressed an opinion only on the UNDP Expenditures recorded in the Combined Delivery Report (CDR).

1.9 Summary of significant findings

The table below provides a summary of the major findings arising from the audit:

AUDIT AREA	AUDIT FINDINGS	REFERENCE
Asset management	<ul style="list-style-type: none"> • There were weak control procedures over assets with a net book value of USD 156,248 as below: • The assets are not within UNDP compound; • An asset verification and certification exercise was not carried out on 31 December 2013; • Proper asset disposal procedures have not been carried out since the closer of the project in 2013. 	<ul style="list-style-type: none"> • Refer to Page 14 (Long form management letter) for details
Programme and project management	<ul style="list-style-type: none"> • The project closure procedures were not carried out and there are no project closure documents for the project. 	<ul style="list-style-type: none"> • Refer to Page 14 (Long form management letter) for details


Signature


Date

2. Financial Statement

2.1 Statement of Management Responsibility for Financial Reporting

The Management of the United Nations Development Programme Somalia for the Somalia Constitution making Support Project No: 00033816 Output No: 00035355 is responsible for preparing the Combined Delivery Report (CDR) comprising of a Statement of Expenses, and accompanying Fund Utilization Statement, Statement of Assets and Statement of Cash Position for each year in accordance with Generally Accepted Accounting Principles (GAAP) and UNDP's financial rules and regulations for financial reporting which gives a true and fair view of the state of affairs of the Somalia Constitution making Support Project No: 00033816 Output No: 00035355 for the period 1 December 2013.

Management of United Nations Development Programme Somalia acknowledges its responsibility for:

- (i). Adequate accounting records and maintenance of effective internal control systems;
- (ii). The preparation of financial statements which fairly present the state of affairs of the Project as at the end of the financial period which comply with Generally Accepted Accounting Principles (GAAP), International Public Sector Accounting Standards (IPSAS) and United Nations Development Programme's financial rules and regulations;
- (iii). The selection of appropriate accounting policies supported by reasonable and prudent judgements.

Management reports that:

- (i). Adequate accounting records and effective system of internal controls and risk management have been maintained;
- (ii). Appropriate accounting policies supported by reasonable and prudent judgements and estimates have been used consistently;
- (iii). Applicable accounting standards have been adhered to.

Signed on their behalf by:



Digitally signed by David Akopyan
DN: cn=David Akopyan, o=UNDP,
ou=UNDP Somalia,
email=david.akopyan@undp.org,
c=KE
Date: 2014.11.07 10:18:56 +03'00'

Signature

Date

Signature

Date

2.2 Audit Report

REPORT OF THE INDEPENDENT AUDITORS TO UNDP SOMALIA

We have audited the financial statements of United Nations Development Programme Somalia, Somalia Constitution making Support Project No: 00033816 Output No: 00035355, which comprise the Statement of Expenditure and accompanying Fund Utilization Statement, Statement of Cash Position and Statement of Assets for the period from 01 January 2012 to 31 December 2013, and a summary of significant accounting policies and other explanatory notes as set out on pages 9 to 10.

Management is responsible for the preparation of the financial statements for Somalia Constitution making Support Project No: 00033816 Output No: 00035355 and for such internal controls as management determines are necessary to enable the preparation of statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the financial statements 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

In our opinion:

1. Combined Delivery Report (CDR) and Fund Utilization Statement:

(a) the attached Combined Delivery Report (CDR) presents fairly, in all material respects, the expense of **USD 4,340,132 [(USD 590,148 (2013) and USD 3,749,814 (2012)]** incurred by the Somalia Constitution making Support Project No: 00033816 Output No: 00035355 for the period 01 January 2012 to 31 December 2013 in accordance with agreed upon accounting policies and were:

- in conformity with the approved project budgets;
- for the approved purposes of the project;
- in compliance with the relevant UNDP regulations and rules, policies and procedures;
- Supported by properly approved vouchers and other supporting documents.

(b) the accompanying Fund Utilisation Statement presents fairly, in all material respect, the position as at 31 December 2013;

2. Statement of Cash Position:


The project does not operate a dedicated bank account. Consequently, there is no Statement of Cash balance as at 31 December 2013.

3. Statement of Fixed Assets:

The attached Statement of Assets (see 2.4) presents fairly, in all material respects, the balance of inventory of the Somalia Constitution making Support Project No: 00033816 Output No: 00035355 amounting to **USD 156,248** as at 31 December 2013 in accordance with UNDP accounting policies (IPSAS).



BDO East Africa Kenya
Certified Public Accountant of Kenya
12th Floor, Pension Towers
Loita Street
P.O Box 10032 - 00100
Nairobi



Clifford Ah Chip
Signing partner and engagement partner responsible for the independent audit
CPA, Practicing Registration Number P/1964

Date: 7th November 2014

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013


2.3 Statement of Expenses and Fund Utilization Statement

EXPENSE CATEGORY	NOTES	TOTAL USD	01 JANUARY 2013 TO 31 DECEMBER 2013 USD	01 JANUARY 2012 TO 31 DECEMBER 2012 USD
Expenditure				
Office structure support/Activity 1		366,395	59,458	306,937
Constitutional Dialogue/Activity 5		3,948,714	520,120	3,428,594
Other		25,023	10,570	14,453
Total Expenditure at 31 December		4,340,132	590,148	3,749,984
Fund Utilization				
Outstanding NEX advances	2.5.2	-	-	-
Undepreciated fixed assets	2.5.3	156,248	156,248	-
Inventory	2.5.4	-	-	-
Prepayments	2.5.5	-	-	-
Commitments	2.5.6	-	-	-
Total Fund Utilization		156,248	156,248	-

This Statement of Expenses and Fund Utilisation Statement have been approved for issue on **6 November 2014** by management of Somalia Constitution Making Support Project No: 00033816 Output No: 00035355.

This Statement of Expenses is solely based on the expenditures incurred by UNDP while excluding all expenses incurred by other UN Agencies and recorded on the Combined Delivery Report (CDR); USD 314,074 [(-1,387 (2013) and USD 315,461 (2012)].

Digitally signed by David Akopyan
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 ou=UNDP Somalia,
 email=david.akopyan@undp.org,
 c=KE
 Date: 2014.11.07 10:19:20 +03'00'

Signature  Title _____ Date _____

Signature _____ Title _____ Date _____

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.4 Statement of Assets

	NOTES	CUMULATIVE TOTAL USD	2013 USD	2012 USD
Balance at 01 January		-	166,127	-
Additions				
Computer and computer accessories		177,543	-	177,543
Total additions		177,543	-	177,543
Depreciation		(21,295)	(9,879)	(11,416)
Balance at 31 December		156,248	156,248	166,127

This Statement of Assets has been approved for issue on **6 November 2014** by management of Somalia Constitution making Support Project No: 00033816 Output No: 00035355.



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Somalia, email=David.Akopyan@undp.org, c=XE
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Signature

Title

Date

Signature

Title

Date

The balance of **USD 156,248** on the Statement of Assets above is based on the Net Book Value of the assets as per the Funds Utilization Statement as at 31 December 2013, while the Acquisition cost of **USD 177,543** is tabulated on the Asset Management Detail Report as at 31 December 2013.

2.5 Notes to the Financial Statement

2.5.1 Significant accounting policies

The principal accounting policies adopted in the preparation of the Statement of Expenses, Fund Utilization Statement, Statement of Assets and Statement of Cash Position are outlined below:

- Basis of preparation: The Statement of Expenses has been prepared in accordance with Generally Accepted Accounting Principles(GAAPs), International Public Sector Accounting Standards(IPSAS) and UNDP financial rules and regulations;
- Foreign currencies
 - Functional currency
Items included in the financial statements of the Project are measured using *United States Dollar*, which is both the functional and presentation currency.
 - Presentation currency
United States Dollar (US Dollar) is the presentation currency. All transactions are carried out through the US Dollar.
- Expenditure: Expenses are accounted on accrual basis.
- Fixed assets:
 - a. assets purchased from 01 January 2012: assets worth USD 500 and above and match the UNDP's use and control principle are recorded in ATLAS, capitalization is done and depreciation charged as an expense within the reporting period;
 - b. Assets purchased prior to 01 January 2012: assets are not recorded in ATLAS and depreciation is not charged.
- Inventory: Inventory is recorded based on its purpose at either:
 - a. For inventory held for sale: lower of cost or net realizable value; or
 - b. For inventory held for distribution at no cost: lower of cost or net replacement cost.
- Prepayments: Prepayments are stated at actual amounts paid and are not revalued.
- Commitments: Commitments are stated at their actual amounts and recognised as expenses.

2.5.2 Outstanding NEX advances

This represents advances made to the implementing partner but not expensed as at the reporting date and are held in the implementing partner's bank account. The project does not operate a dedicated bank account.

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.5.3 Fixed assets

This represents fixed assets that belong to the project or are used by the project under UNDP's control. We have carried out adequate audit procedures with the guidance of Programme and Operations Policies and Procedures (POPP) section on "Administrative Services/Asset Management/Property Plan and Equipment/Furniture and Equipment Acquisition and Maintenance" to determine that these assets are project related.

ASSETS CATEGORY	LOCATION	USD
Notebook computers	Somalia	8,804
Desktop computers	Somalia	7,910
Computer	Somalia	4,500
Forensic equipments	Somalia	153,960
Uninterruptible power supply	Somalia	2,369
Depreciation		(21,295)
Total		156,248

2.5.4 Inventory

This represents item of inventory that were acquired for the project but are temporarily under UNDP's control. No items of inventory were held by UNDP for the project as at 31 December 2013.

2.5.5 Prepayments

This represents payment in advance for services not rendered or goods not delivered. No prepayment was made as at 31 December 2013.

2.5.6 Commitments

This represents a legal and financial obligation arising from a contract, agreement, or other form of undertaking by UNDP or based on a liability recognized by UNDP against the resources of the period.

PERIOD	DETAILS	AMOUNT
31 Dec 2012	commitments	262,014
TOTALS		262,014

United Nations Development Programme Somalia-Somali Constitution Making
Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

2.6 Comparison between actual and budgeted expenditure

EXPENSE CATEGORY	CUMULATIVE ACTUAL EXPENDITURE (A) USD	BUDGETED EXPENDITURE (B) USD	VARIANCE (C=B-A) USD	PERCENTAGE VARIANCE (D=C/B*100)
Office structure support/Activity 1	366,395	429,002	62,607	14.59%
Constitutional Dialogue/Activity 5	3,948,714	4,241,425	292,711	6.90%
Other	25,023	-	(25,023)	(100%)
Total	4,340,132	4,670,427	330,295	7.07%

3. Management Letter

4.1 Definition of Standard audit rating

In providing the auditors' assessment, the Internal Audit Services of UNDP uses the following harmonized audit rating definitions.

Satisfactory	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievements of the project.
Partially Satisfactory	Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
Unsatisfactory	Internal controls, governance and risk management processes were either not established or not performing well. The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

We assessed the project as **partially satisfactory** which means "Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to weak procurement and asset management procedures. Ratings per audit area are summarized below.

Audit Area	Not Applicable	Satisfactory	Partially satisfactory	Unsatisfactory
Organization and staffing				
Programme and project management				
Human resources				
Finance				
Procurement				
Asset management				
Cash Management				
Information Systems				
General administration				
Follow up on previous audits				

4.2 Priorities of audit recommendations

In order to permit management to assess the relative importance of the weaknesses of any control issues identified during the review, each has been assigned a subjective rating, which may in turn be used in prioritising the resources required to address the problem. The key to these ratings is as follows:

High (Critical)	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences of UNDP.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences to UNDP.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the field work. Therefore, low priority recommendations are not included in this report.

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

4.3 Long form management letter

No	Issue title	Observation	Priority	Recommendation	Management Comments and action plan	Auditor's response
1.	<ul style="list-style-type: none"> Asset management 	<ul style="list-style-type: none"> There were weak control procedures over assets amounting to USD 156,248; The assets are not held within UNDP compound; An asset verification and certification exercise was not carried out on 31 December 2013; Subject to the project's closure in 2012, the assets have not been disposed off in accordance to the asset disposal procedures. The assets should either be transferred to a different but ongoing project or handed over to the implementing partner. 	High	<ul style="list-style-type: none"> Ensure that annual physical verification and certification procedures are carried out; Ensure assets belonging to UNDP are held under the UNDP premises in compliance with the hold and use principle. 	<ul style="list-style-type: none"> The Country Office acknowledges that during the audit period verification and implementation of asset management requirements as per UNDP guidelines were not effectively carried out. This was due to the closure of the referenced project and departure of project staff without the proper transfer of assets. The assets were transferred to the civilian police project at the time however the transfer was not reflected in Atlas. The office physically verified that the assets are 	<ul style="list-style-type: none">

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

No	Issue title	Observation	Priority	Recommendation	Management Comments and action plan	Auditor's response
2.	<ul style="list-style-type: none"> Project management 	<ul style="list-style-type: none"> The project was closed in 2012 but formal operational and financial closure procedures have not been done as at 20 June 2014. 	High	<ul style="list-style-type: none"> Ensure project is closed as per the steps laid out in POPP (Programmes and Project Management). When the relevant activities have been achieved, the project manager should notify the project board on its completion. Project status in Atlas will be set to "Operationally Closed" and no further commitments can be made going forward. The final CDR should 	<p>with the project and thus in UNDP possession. The transfer of the assets to the Civilian Police Project will be correctly reflected so as to comply with UNDP rules on asset management.</p> <ul style="list-style-type: none"> Recommendation duly noted and the Project will be closed as per the POPP regulations before December 2014. 	<ul style="list-style-type: none"> Compliance to be reviewed in the next audit assignment

United Nations Development Programme Somalia-Somali Constitution Making Support Project No. 00033816

Report and Financial Statement - Period from 01 January 2012 to 31 December 2013

No	Issue title	Observation	Priority	Recommendation	Management Comments and action plan	Auditor's response
				then be prepared and signed by the management and the project accounts shall be closed. On Atlas, the status of the project will be set to financially closed.		

Appendix I: Approved Combined Delivery Report 2012

Appendix II: Approved Combined Delivery Report 2013

Appendix III: Approved Asset Listing as at 31 December 2013



Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2012)
Selected Award Id : 00033816
Selected Fund Code : ALL

Award Id : 00033816 Support to Civil Society Organ	Period : Jan-Dec (2012)
Project # : 00035355 Support to Constitution Making	Impl. Partner : 02834 United Nations Development P
	Location : Somalia

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Fund : 04000 (TRAC (Lines 1.1.1 and 1.1.2))					
72155 - Svc Co-Public Admin, Politics	0.00	284,970.24	0.00	0.00	284,970.24
76125 - Realized Loss	0.00	0.67	0.00	0.00	0.67
Total for Fund 04000	0.00	284,970.91	0.00	0.00	284,970.91
Fund : 30000 (Programme Cost Sharing)					
61305 - Salaries - IP Staff	0.00	24,176.76	0.00	0.00	24,176.76
61310 - Post Adjustment - IP Staff	0.00	10,444.35	0.00	0.00	10,444.35
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,643.88	0.00	0.00	7,643.88
62315 - Contrib. to medical, social in	0.00	212.40	0.00	0.00	212.40
62320 - Mobility, Hardship, Non-remova	0.00	2,417.49	0.00	0.00	2,417.49
62330 - Rental Supplements - IP Staff	0.00	4,914.57	0.00	0.00	4,914.57
62340 - Annual Leave Expense - IP	0.00	96.15	0.00	0.00	96.15
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	14,522.66	0.00	0.00	14,522.66
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.51	0.00	0.00	462.51
63520 - Personal Security Measures	0.00	12,718.54	0.00	0.00	12,718.54
63530 - Contribution to EOS Benefits	0.00	865.53	0.00	0.00	865.53
63535 - Contribution to Security	0.00	1,384.83	0.00	0.00	1,384.83
63540 - Contribution to Training	0.00	346.20	0.00	0.00	346.20
63545 - Contribution to ICT	0.00	519.33	0.00	0.00	519.33
63550 - Contributions to MAIP	0.00	69.24	0.00	0.00	69.24
63555 - Contribution to UN JFA	0.00	623.19	0.00	0.00	623.19
63560 - Contributions to Appendix D	0.00	103.86	0.00	0.00	103.86
65115 - Contributions to ASHI Reserve	0.00	2,250.39	0.00	0.00	2,250.39
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	0.00	193.14
71205 - Intl Consultants-Sht Term-Tech	0.00	102,222.16	0.00	0.00	102,222.16
71505 - UN Volunteers-Stipend & Allow	0.00	3,442.07	0.00	0.00	3,442.07
71510 - UNV Settling-In-Grant	0.00	3,817.80	0.00	0.00	3,817.80
71515 - UNV-Security Allowance	0.00	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	34.84	0.00	0.00	34.84
71535 - UNV-Medical Insurance	0.00	246.10	0.00	0.00	246.10
71540 - UNV-Global Charges	0.00	407.97	0.00	0.00	407.97
71545 - UNV-Home Leave Travel & Allowa	0.00	31.35	0.00	0.00	31.35
71550 - UNV-Resettlement Allowance	0.00	261.29	0.00	0.00	261.29
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,300.00	0.00	0.00	2,300.00
71590 - UNV HQ use only	0.00	1,054.15	0.00	0.00	1,054.15
71605 - Travel Tickets-International	0.00	11,601.91	0.00	0.00	11,601.91
71610 - Travel Tickets-Local	0.00	20,960.00	0.00	0.00	20,960.00
71620 - Daily Subsistence Allow-Local	0.00	60,301.16	0.00	0.00	60,301.16
71625 - Daily Substist Allow-Mtg Partic	0.00	0.00	0.00	0.00	0.00
71630 - Shipment	0.00	3,335.96	0.00	0.00	3,335.96
71635 - Travel - Other	0.00	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	64,437.11	0.00	0.00	64,437.11
72125 - Svc Co-Studies & Research Serv	0.00	143.10	0.00	0.00	143.10
72130 - Svc Co-Transportation Services	0.00	30,777.97	0.00	0.00	30,777.97
72155 - Svc Co-Public Admin, Politics	0.00	1,453,001.16	0.00	0.00	1,453,001.16
72210 - Machinery and Equipment	0.00	319.44	0.00	0.00	319.44
72311 - Fuel, petroleum and other oils	0.00	768.58	0.00	0.00	768.58
72405 - Acquisition of Communic Equip	0.00	1,972.00	0.00	0.00	1,972.00
72425 - Mobile Telephone Charges	0.00	1,533.22	0.00	0.00	1,533.22
72440 - Connectivity Charges	0.00	2,144.48	0.00	0.00	2,144.48
72445 - Common Services-Communications	0.00	4,504.62	0.00	0.00	4,504.62
72505 - Stationery & other Office Supp	0.00	936.46	0.00	0.00	936.46
72705 - Hospitality-Special Events	0.00	10.33	0.00	0.00	10.33
72715 - Hospitality Catering	0.00	30.00	0.00	0.00	30.00

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Combined Delivery Report With Encumbrance

UN Development Programme
Report ID: ungl143a

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Run Time: 20-06-2013 15:06:31

Award Id : 00033816 Support to Civil Society Organ	Period : Jan-Dec (2012)
Project # : 00035355 Support to Constitution Making	Impl. Partner : 02834 United Nations Development P Location : Somalla

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	5,461.53	0.00	0.00	5,461.53
73106 - Leased premises alterations	0.00	233.30	0.00	0.00	233.30
73115 - Moving Expenses	0.00	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	3,841.73	0.00	0.00	3,841.73
73125 - Common Services-Premises	0.00	93.32	0.00	0.00	93.32
73310 - Maint & Licencing of Software	0.00	364.36	0.00	0.00	364.36
73406 - Maintenance of Equipment	0.00	854.33	0.00	0.00	854.33
73420 - Leased Vehicles	0.00	16,200.00	0.00	0.00	16,200.00
73440 - Lease Heavy equip/other equip	0.00	10,800.00	0.00	0.00	10,800.00
73505 - Reimb to UNDP for Supp Svcs	0.00	118,016.63	0.00	0.00	118,016.63
74110 - Audit Fees	0.00	195.97	0.00	0.00	195.97
74230 - Audio & Visual Equipment	0.00	233.30	0.00	0.00	233.30
74325 - Contrib.To CO Common Security	0.00	1,756.86	0.00	0.00	1,756.86
74510 - Bank Charges	0.00	14,311.60	0.00	0.00	14,311.60
74525 - Sundry	0.00	48,229.85	0.00	0.00	48,229.85
74599 - UNDP cost recovery chrgs-Bills	0.00	8,012.70	0.00	0.00	8,012.70
74705 - Port Operation	0.00	30,670.00	0.00	0.00	30,670.00
74725 - Other L.T.S.H.	0.00	15,694.44	0.00	0.00	15,694.44
74965 - Low value equipment	0.00	5,795.35	0.00	0.00	5,795.35
75105 - Facilities & Admin - Implement	0.00	150,282.48	0.00	0.00	150,282.48
75705 - Learning costs	0.00	864.00	0.00	0.00	864.00
76125 - Realized Loss	0.00	99.39	0.00	0.00	99.39
76135 - Realized Gain	0.00	-130.28	0.00	0.00	-130.28
77630 - Dep Exp Owned - ITC	0.00	3,005.31	0.00	0.00	3,005.31
77670 - Dep Exp-Hvy Mac & Equip	0.00	7,697.98	0.00	0.00	7,697.98
Total for Fund 30000	0.00	2,297,144.40	0.00	0.00	2,297,144.40
Fund : 30079 (EUROPEAN COMMISSION)					
61305 - Salaries - IP Staff	0.00	24,176.76	0.00	0.00	24,176.76
61310 - Post Adjustment - IP Staff	0.00	10,428.23	0.00	0.00	10,428.23
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,643.88	0.00	0.00	7,643.88
62315 - Contrib. to medical, social in	0.00	212.40	0.00	0.00	212.40
62320 - Mobility, Hardship, Non-remova	0.00	2,417.49	0.00	0.00	2,417.49
62330 - Rental Supplements - IP Staff	0.00	-4,669.40	0.00	0.00	-4,669.40
62335 - Hazard Duty Station Allow-IP	0.00	0.00	1,525.40	0.00	1,525.40
62340 - Annual Leave Expense - IP	0.00	1,575.11	0.00	0.00	1,575.11
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	1,614.00	0.00	0.00	1,614.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.51	0.00	0.00	462.51
63520 - Personal Security Measures	0.00	4,374.02	0.00	0.00	4,374.02
63530 - Contribution to EOS Benefits	0.00	865.13	0.00	0.00	865.13
63535 - Contribution to Security	0.00	1,384.19	0.00	0.00	1,384.19
63540 - Contribution to Training	0.00	346.04	0.00	0.00	346.04
63545 - Contribution to ICT	0.00	519.06	0.00	0.00	519.06
63550 - Contributions to MAIP	0.00	69.20	0.00	0.00	69.20
63555 - Contribution to UN JFA	0.00	622.89	0.00	0.00	622.89
63560 - Contributions to Appendix D	0.00	103.82	0.00	0.00	103.82
65115 - Contributions to ASHI Reserve	0.00	2,249.32	0.00	0.00	2,249.32
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	0.00	193.14
71205 - Inll Consultants-Sht Term-Tech	0.00	94,635.75	233,497.90	0.00	328,133.65
71405 - Service Contracts-Individuals	0.00	88,918.30	0.00	0.00	88,918.30
71410 - MAIP Premium SC	0.00	55.74	0.00	0.00	55.74
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow	0.00	1,976.00	0.00	0.00	1,976.00
71510 - UNV Settling-In-Grant	0.00	-424.20	0.00	0.00	-424.20
71520 - UNV-Language Allowance	0.00	20.00	0.00	0.00	20.00
71535 - UNV-Medical Insurance	0.00	123.05	0.00	0.00	123.05
71540 - UNV-Global Charges	0.00	205.50	0.00	0.00	205.50
71545 - UNV-Home Leave Travel & Allowa	0.00	18.00	0.00	0.00	18.00
71550 - UNV-Resettlement Allowance	0.00	150.00	0.00	0.00	150.00
71590 - UNV HQ use only	0.00	206.84	0.00	0.00	206.84
71605 - Travel Tickets-International	0.00	31,219.19	19,966.86	0.00	51,186.05

A. J



Combined Delivery Report With Encumbrance

UN Development Programme
Report ID: ungl143a

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Run Time: 20-06-2013 15:06:31

Award Id : 00033816 Support to Civil Society Organ	Period : Jan-Dec (2012)
Project # : 00033355 Support to Constitution Making	Impl. Partner : 02834 United Nations Development P Location : Somalia

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
71610 - Travel Tickets-Local	0.00	15,547.00	0.00	0.00	15,547.00
71615 - Daily Subsistence Allow-Intl	0.00	15,891.40	20,539.60	0.00	36,431.00
71620 - Daily Subsistence Allow-Local	0.00	52,823.60	0.00	0.00	52,823.60
71625 - Daily Subsist Allow-Mtg Partic	0.00	53,154.30	812.00	0.00	53,966.30
71630 - Shipment	0.00	2,158.18	0.00	0.00	2,158.18
71635 - Travel - Other	0.00	1,300.00	5,626.30	0.00	6,926.30
72105 - Svc Co-Construction & Engineer	0.00	4,874.98	0.00	0.00	4,874.98
72120 - Svc Co-Trade and Business Serv	0.00	31.45	0.00	0.00	31.45
72125 - Svc Co-Studies & Research Serv	0.00	1,388.90	0.00	0.00	1,388.90
72155 - Svc Co-Public Admin, Politics	0.00	454,882.63	0.00	0.00	454,882.63
72210 - Machinery and Equipment	0.00	153.40	0.00	0.00	153.40
72405 - Acquisition of Communic Equip	0.00	656.20	0.00	0.00	656.20
72410 - Acquisition of Audio Visual Eq	0.00	1,505.40	0.00	0.00	1,505.40
72420 - Land Telephone Charges	0.00	- 8.01	0.00	0.00	- 8.01
72425 - Mobile Telephone Charges	0.00	1,768.57	0.00	0.00	1,768.57
72440 - Connectivity Charges	0.00	189.30	0.00	0.00	189.30
72505 - Stationery & other Office Supp	0.00	753.00	0.00	0.00	753.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	561.95	0.00	0.00	561.95
72815 - Inform Technology Supplies	0.00	50.00	0.00	0.00	50.00
73105 - Rent	0.00	320.51	0.00	0.00	320.51
73310 - Maint & Licencing of Software	0.00	1,821.80	0.00	0.00	1,821.80
73410 - Maint, Oper of Transport Equip	0.00	- 604.32	0.00	0.00	- 604.32
74105 - Management and Reporting Srvs	0.00	0.00	8,700.00	0.00	8,700.00
74510 - Bank Charges	0.00	8,071.10	0.00	0.00	8,071.10
74525 - Sundry	0.00	13,285.19	21,163.73	0.00	34,448.92
74725 - Other L.T.S.H.	0.00	200.00	0.00	0.00	200.00
74965 - Low value equipment	0.00	852.00	0.00	0.00	852.00
75105 - Facilities & Admin - Implement	0.00	87,327.28	0.00	0.00	87,327.28
75705 - Learning costs	0.00	5,878.24	0.00	0.00	5,878.24
75707 - Learning - subsistence allowan	0.00	180.00	0.00	0.00	180.00
75709 - Learning - training of counter	0.00	800.00	0.00	0.00	800.00
75710 - Participation of counterparts	0.00	21,180.00	0.00	0.00	21,180.00
76125 - Realized Loss	0.00	79.38	0.00	0.00	79.38
76135 - Realized Gain	0.00	- 3.17	0.00	0.00	- 3.17
77265 - Hazard Duty Stat Allow-GS-TA	0.00	0.00	1,262.40	0.00	1,262.40
77335 - Hazard Duty Stat Allow-IP-TA	0.00	0.00	2,367.00	0.00	2,367.00
77630 - Dep Exp Owned - ITC	0.00	712.50	0.00	0.00	712.50
Total for Fund 30079	0.00	1,019,474.72	315,461.19	0.00	1,334,935.91
Fund : 54050 (SIDA TF UNDP Sepcific Actv)					
71205 - Intl Consultants-Sht Term-Tech	0.00	24,900.00	0.00	0.00	24,900.00
72155 - Svc Co-Public Admin, Politics	0.00	113,786.50	0.00	0.00	113,786.50
75105 - Facilities & Admin - Implement	0.00	9,708.06	0.00	0.00	9,708.06
Total for Fund 54050	0.00	148,394.56	0.00	0.00	148,394.56
Total for Project : 00033355	0.00	3,749,984.59	315,461.19	0.00	4,065,445.78

Project # : 00083016 Empowering Somali Women	Impl. Partner : 99999 UNDP Location : UNDP Somalia
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Fund : 20012 (DGTF on Elect Cycle Support)					
71620 - Daily Subsistence Allow-Local	0.00	786.00	0.00	0.00	786.00
73505 - Reimb to UNDP for Supp Srvs	0.00	43.23	0.00	0.00	43.23
Total for Fund 20012	0.00	829.23	0.00	0.00	829.23

D. W



Combined Delivery Report With Encumbrance

UN Development Programme
Report ID: ungl143a

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Award Id : 00033816 Support to Civil Society Organ	Period :	Jan-Dec (2012)			
Project # : 00083016 Empowering Somali Women	Impl. Partner :	9999 UNDP			
	Location :	UNDP Somalia			
	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp

Total for Project : 00083016	0.00	829.23	0.00	0.00	829.23
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Award Total :	0.00	3,750,813.82	315,461.19	0.00	4,066,275.01
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DAVID WANJAU

BDO EAST AFRICA



Signed By :

Date :



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Run Time: 27-06-2014 09:06:04

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2013)
Selected Project Id : 00033816
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00033816 Support to Civil Society Organ	Period :	Jan-Dec (2013)
Output # : 00035355 Support to Constitution Making	Impl. Partner :	02834 United Nations Development P
	Location :	Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 02101 (Quality Assurance& Policy Unit)				
Fund : 30079 (EUROPEAN COMMISSION)				
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	0.00	0.00	0.00
Total for Dept : 02101	0.00	0.00	0.00	0.00
Dept: 46801 (Somalia - Central)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	661.68	0.00	661.68
76125 - Realized Loss	0.00	0.22	0.00	0.22
77630 - Dep Exp Owned - ITC	0.00	1,951.66	0.00	1,951.66
77670 - Dep Exp-Hvy Mac & Equip	0.00	7,500.71	0.00	7,500.71
Total for Fund 30000	0.00	10,114.27	0.00	10,114.27
Fund : 30079 (EUROPEAN COMMISSION)				
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,523.43	0.00	1,523.43
63530 - Contribution to EOS Benefits	0.00	82.84	0.00	82.84
71205 - Intl Consultants-Sht Term-Tech	0.00	36,363.15	0.00	36,363.15
71405 - Service Contracts-Individuals	0.00	21,994.83	0.00	21,994.83
71410 - MAIP Premium SC	0.00	77.44	0.00	77.44
71505 - UN Volunteers-Stipend & Allow	0.00	11,724.26	0.00	11,724.26
71510 - UNV Settling-In-Grant	0.00	454.20	0.00	454.20
71520 - UNV-Language Allowance	0.00	118.67	0.00	118.67
71535 - UNV-Medical Insurance	0.00	790.32	0.00	790.32
71540 - UNV-Global Charges	0.00	953.78	0.00	953.78
71545 - UNV-Home Leave Travel & Allowa	0.00	47.47	0.00	47.47
71550 - UNV-Resettlement Allowance	0.00	890.00	0.00	890.00
71590 - UNV HQ use only	0.00	1,497.89	0.00	1,497.89
71605 - Travel Tickets-International	0.00	4,089.50	0.00	4,089.50
71615 - Daily Subsistence Allow-Intl	0.00	0.00	-1,296.00	-1,296.00
71630 - Shipment	0.00	27,128.26	0.00	27,128.26
72105 - Svc Co-Construction & Engineer	0.00	11,584.03	0.00	11,584.03
72125 - Svc Co-Studies & Research Serv	0.00	1,112.76	0.00	1,112.76
72155 - Svc Co-Public Admin, Politics	0.00	166.64	0.00	166.64
72165 - Svc Co-Social Svcs, Social Sci	0.00	180,196.67	0.00	180,196.67
72315 - Food & Textile Products	0.00	136.32	0.00	136.32
72415 - Courier Charges	0.00	2,840.00	0.00	2,840.00
72425 - Mobile Telephone Charges	0.00	-1,579.75	0.00	-1,579.75
72440 - Connectivity Charges	0.00	384.75	0.00	384.75

D.W



Project Id : 00033816 Support to Civil Society Organ	Period :	Jan-Dec (2013)
Output # : 00035355 Support to Constitution Making	Impl. Partner :	02834 United Nations Development P
	Location :	Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72445 - Common Services-Communications	0.00	2,620.69	0.00	2,620.69
73105 - Rent	0.00	16,301.74	0.00	16,301.74
73410 - Maint, Oper of Transport Equip	0.00	-60.54	0.00	-60.54
74210 - Printing and Publications	0.00	198,815.98	0.00	198,815.98
74510 - Bank Charges	0.00	37.52	0.00	37.52
74525 - Sundry	0.00	15,838.34	0.00	15,838.34
74555 - MSA Management Fee	0.00	0.00	0.00	0.00
74559 - PDR AOS Fees UNOPS	0.00	0.00	-90.72	-90.72
75105 - Facilities & Admin - Implement	0.00	37,461.91	0.00	37,461.91
76125 - Realized Loss	0.00	1.58	0.00	1.58
76135 - Realized Gain	0.00	-0.41	0.00	-0.41
77630 - Dep Exp Owned - ITC	0.00	425.84	0.00	425.84
Total for Fund 30079	0.00	574,020.11	-1,386.72	572,633.39
Fund : 54050 (SIDA TF UNDP Sepcific Actv)				
63530 - Contribution to EOS Benefits	0.00	-82.84	0.00	-82.84
71205 - Intl Consultants-Sht Term-Tech	0.00	-23,413.15	0.00	-23,413.15
71405 - Service Contracts-Individuals	0.00	-4,712.09	0.00	-4,712.09
71605 - Travel Tickets-International	0.00	-4,089.50	0.00	-4,089.50
72155 - Svc Co-Public Admin, Politics	0.00	-166.64	0.00	-166.64
74525 - Sundry	0.00	-26.43	0.00	-26.43
75105 - Facilities & Admin - Implement	0.00	-2,274.35	0.00	-2,274.35
Total for Fund 54050	0.00	-34,765.00	0.00	-34,765.00
Total for Dept : 46801	0.00	549,369.38	-1,386.72	547,982.66
Dept: 46824 (North East Somalia)				
Fund : 30079 (EUROPEAN COMMISSION)				
74510 - Bank Charges	0.00	45.93	0.00	45.93
74525 - Sundry	0.00	2,624.35	0.00	2,624.35
75105 - Facilities & Admin - Implement	0.00	186.92	0.00	186.92
Total for Fund 30079	0.00	2,857.20	0.00	2,857.20
Total for Dept : 46824	0.00	2,857.20	0.00	2,857.20
Dept: 46825 (South Central Somalia)				
Fund : 30079 (EUROPEAN COMMISSION)				
72415 - Courier Charges	0.00	35,440.00	0.00	35,440.00
75105 - Facilities & Admin - Implement	0.00	2,480.80	0.00	2,480.80
Total for Fund 30079	0.00	37,920.80	0.00	37,920.80
Total for Dept : 46825	0.00	37,920.80	0.00	37,920.80

D.W



Project Id : 00033816 Support to Civil Society Organ	Period : Jan-Dec (2013)
Output # : 00035355 Support to Constitution Making	Impl. Partner : 02834 United Nations Development P Location : Somalia
	Govt Exp UNDP Exp UN Agencies Exp Total Exp

Total for Output : 00035355	0.00	590,147.38	- 1,386.72	588,760.66
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Output # : 00054243 QUESTS	Impl. Partner : 02834 United Nations Development P Location : Somalia
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Dept: 46801 (Somalia - Central)

Fund : 54050 (SIDA TF UNDP Sepecific Actv)

72145 - Svc Co-Training and Educ Serv	0.00	42,776.64	0.00	42,776.64
75105 - Facilities & Admin - Implement	0.00	2,994.36	0.00	2,994.36

Total for Fund 54050	0.00	45,771.00	0.00	45,771.00
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Total for Dept : 46801	0.00	45,771.00	0.00	45,771.00
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Total for Output : 00054243	0.00	45,771.00	0.00	45,771.00
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Output # : 00083016 Empowering Somal Women	Impl. Partner : 99999 UNDP Location : UNDP Somalia
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Dept: 46801 (Somalia - Central)

Fund : 20012 (DGTTF on Elect Cycle Support)

72605 - Grants to Instit & other Benef	0.00	44,800.00	0.00	44,800.00
73505 - Reimb to UNDP for Supp Svcs	0.00	2,507.12	0.00	2,507.12
74510 - Bank Charges	0.00	784.00	0.00	784.00

Total for Fund 20012	0.00	48,091.12	0.00	48,091.12
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Total for Dept : 46801	0.00	48,091.12	0.00	48,091.12
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Total for Output : 00083016	0.00	48,091.12	0.00	48,091.12
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Project Total :	0.00	684,009.50	- 1,386.72	682,622.78
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Signed By: *[Signature]* Date: _____

Signed By: _____ Date: _____



[Signature]

DAVID WAKAWENGE
BDO EAST AFRICA



Selection Criteria :

Business Unit : SOM10
 Period : Jan-Dec (2013)
 Selected Project Id : 00033816
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : ALL

Project Id : ALL	Period :	Jan-Dec (2013)		
Output # : ALL	Impl. Partner :			
	Location :			

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
02101 - Quality Assurance & Policy Unit	0.00	0.00	0.00	0.00
46801 - Somalia - Central	0.00	643,231.50	- 1,386.72	641,844.78
46824 - North East Somalia	0.00	2,857.20	0.00	2,857.20
46825 - South Central Somalia	0.00	37,920.80	0.00	37,920.80

D.W



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2013)
Selected Project Id : 00033816
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00033816 Support to Civil Society Organ

Period : As at Dec 31, 2013

Output #	Impl. Partner	UNDP AMOUNT
00035355	:02834 United Nations Development P	
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		156,248.54
Inventory		0.00
Prepayments		0.00
Commitments		0.00

A.W



Asset Management Detail Report

Business Unit: SOM10
Operating Unit:

Country: Somalia
Department:

Category: In Service
Impl Agency:

Project Type: All
Donor:

Amount >=0
Fund Code:

From/To date: 01-JAN-2013 ~ 31-DEC-2013
Project: 00035355 Profile ID:

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001740	ITC1	A) Notebook computers	118216	D5DCBS1	E6420	SOMNRB6112	2012-03-22
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1251.00	1.00	SOM	46801	001981	00187	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001759	ITC1	A) Notebook computers	118215	5BDCBS1	E6420	SOMNRB6112	2012-03-22
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1251.00	1.00	SOM	46801	001981	00187	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001760	ITC1	A) Notebook computers	118217	112CBS1	E6420	SOMNRB6112	2012-03-22
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1251.00	1.00	SOM	46801	001981	00187	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001778	ITC1	A) Notebook computers	118214	FBDCBS1	E6420	SOMNRB6112	2012-03-22
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1251.00	1.00	SOM	46801	001981	00187	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001781	ITC1	A) Notebook computers	118227	JRC4XFP1	E6220	SOMNRB6112	2012-04-12
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1900.00	1.00	SOM	46801	001981	00280	00035355	30079
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001793	ITC1	A) Notebook computers	118226	JTCOXP1	E6220	SOMNRB6112	2012-04-12
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1900.00	1.00	SOM	46801	001981	00280	00035355	30079
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001890	ITC2	A) Desktop computers	118359	GZYZVBX	E6220	SOMMOG1100	2012-06-27
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1130.00	1.00	SOM	46801	001981	00555	00035355	30000



Asset Management Detail Report

Business Unit: SOM10
Operating Unit:

Country: Somalia
Department:

Category: In Service
Impl Agency:

Project Type: All
Donor:

Amount >=0
Fund Code:

From/To date: 01-JAN-2013 ~ 31-DEC-2013
Project: 00035355 Profile ID:

Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001891	ITC2	A) Desktop computers	118357	BYZVEX	00555	SOMMOG1100	2012-06-27
Currency	1130.00	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD		1.00	SOM	46801	001981	00555	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001893	ITC9	A) Computer servers	118370	CZJ20607V4	00555	SOMMOG1100	2012-07-04
Currency	2250.00	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD		1.00	SOM	46801	001981	00555	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001895	ITC2	A) Desktop computers	118358	B2ZZVEX	00555	SOMMOG1100	2012-06-27
Currency	1130.00	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD		1.00	SOM	46801	001981	00555	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001898	ITC2	A) Desktop computers	118356	G5ZZVEX	00555	SOMMOG1100	2012-06-27
Currency	1130.00	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD		1.00	SOM	46801	001981	00555	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001905	ITC2	A) Desktop computers	118354	73ZZVEX	00555	SOMMOG1100	2012-06-27
Currency	1130.00	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD		1.00	SOM	46801	001981	00555	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001914	ITC9	A) Computer servers	118369	CZJ20607TS	00555	SOMMOG1100	2012-07-04
Currency	2250.00	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD		1.00	SOM	46801	001981	00555	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001917	ITC2	A) Desktop computers	118355	56ZZVEX	00555	SOMMOG1100	2012-06-27
Currency	1130.00	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD		1.00	SOM	46801	001981	00555	00035355	30000
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000001919	ITC2	A) Desktop computers	118353	33ZZVEX	00555	SOMMOG1100	2012-06-27
Currency	1130.00	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD		1.00	SOM	46801	001981	00555	00035355	30000



Asset Management Detail Report

Business Unit: SOM10
Operating Unit:
Country: Somalia
Department:
Category: In Service
Project Type: All
Impl Agency: Donor:
Amount >=0
Fund Code:

Business Unit	Asset ID	Profile ID	Description	Operating Unit	Quantity	Cost	Asset ID	Profile ID	Description	Operating Unit	Quantity	Cost	Asset ID	Profile ID	Description	Operating Unit	Quantity	Cost	Asset ID	Profile ID	Description	Operating Unit	Quantity	Cost
SOM10	00000001989	HYME4	A) Forensic equipment	SOM	1.00	72251.55	00000001989	HYME4	A) Forensic equipment	SOM	1.00	72251.55	00000001989	HYME4	A) Forensic equipment	SOM	1.00	72251.55	00000001989	HYME4	A) Forensic equipment	SOM	1.00	72251.55
USD																								
SOM10	00000002016	HYME4	A) Forensic equipment	SOM	1.00	2826.09	00000002016	HYME4	A) Forensic equipment	SOM	1.00	2826.09	00000002016	HYME4	A) Forensic equipment	SOM	1.00	2826.09	00000002016	HYME4	A) Forensic equipment	SOM	1.00	2826.09
USD																								
SOM10	00000002022	HYME4	A) Forensic equipment	SOM	1.00	78861.99	00000002022	HYME4	A) Forensic equipment	SOM	1.00	78861.99	00000002022	HYME4	A) Forensic equipment	SOM	1.00	78861.99	00000002022	HYME4	A) Forensic equipment	SOM	1.00	78861.99
USD																								
SOM10	00000002040	ITC8	A) Uninterruptible power suppl	SOM	1.00	1184.47	00000002040	ITC8	A) Uninterruptible power suppl	SOM	1.00	1184.47	00000002040	ITC8	A) Uninterruptible power suppl	SOM	1.00	1184.47	00000002040	ITC8	A) Uninterruptible power suppl	SOM	1.00	1184.47
USD																								
SOM10	00000002041	ITC8	A) Uninterruptible power suppl	SOM	1.00	1184.46	00000002041	ITC8	A) Uninterruptible power suppl	SOM	1.00	1184.46	00000002041	ITC8	A) Uninterruptible power suppl	SOM	1.00	1184.46	00000002041	ITC8	A) Uninterruptible power suppl	SOM	1.00	1184.46
USD																								

Count: 20
Total Value: 177,542.56 (USD)



[Signature]

MAHAB BALAN CAC
BDO EAST AFRICA



[Signature]

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