

UNITED NATIONS DEVELOPMENT PROGRAMME  
Office of Audit and Investigations



AUDIT

OF

UNDP CENTRAL AFRICAN REPUBLIC

APPUI INSTITUTIONNEL POUR LA TRANSITION EN RCA  
(Directly Implemented Project No. 72855, Output No. 89429)

Report No. 1666

Issue Date: 27 September 2016

Report on the Audit of UNDP Central African Republic  
Appui Institutionnel pour la Transition en RCA  
(Project No. 72855, Output No. 89429)  
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Deloitte Touche Tohmatsu – Gabon (the audit firm), from 6 to 24 June 2016, conducted an audit of *Appui Institutionnel pour la Transition en RCA* (Project No. 72855, Output No. 89429) (the Project), which is directly implemented and managed by the UNDP Country Office in the Central African Republic (the Office). This was the first audit of the Project.

The audit work covered financial transactions as well as internal controls and systems for the purpose of **expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's** operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered **the Project's Combined Delivery Report**, which includes expenditure for the period from 1 January to 31 December 2015 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2015 as well as Statement of Assets as of 31 December 2015. 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, financial and cash management, procurement, asset management, information systems and general administration. The audit did not include activities and expenses **incurred or undertaken at the "responsible party" level, or expenses** processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

#### Overall audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the internal controls and systems related to the Project as satisfactory, which means, "Internal controls, governance and risk management processes, as **applicable to the Project's financial statements**, were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity."

The details of the audit of the financial statements of the Project are presented in the table below:

Project Expenditure*		Project Assets		
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
1,828	Unqualified	210	Qualified	52

\*Expenditures recorded in the Combined Delivery Report were \$2,998,100. Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$1,170,374).

\*\*NFI = Net Financial Impact

<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 firm qualified its opinion on project assets due to an overstatement of assets by a net amount of \$51,976.

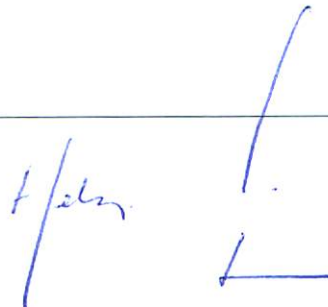
**Key recommendation:** Total = 1, high priority = 0

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 that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." This recommendation includes actions to address non-compliance with the UNDP asset recognition policy and a discrepancy noted between the total net book value of the Project's fixed assets as recorded in the Atlas asset module and the fixed assets total per the Combined Delivery Report.

The recommendation aims to ensure the following: (a) reliability and integrity of financial and operational information; and (b) compliance with legislative mandates, regulations and rules, policies and procedures.

#### Management comments and action plan

The UN Resident Coordinator and UNDP Resident Representative accepted the recommendation and is in the process of implementing it. 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)  
Central African Republic

Report of the Independent Auditors on UNDP  
Directly Implemented Project “Appui  
Institutionnel pour la Transition en RCA”  
For the year ending 31 December 2015

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Project No. 72855  
Output No. 89429

21 September 2016

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## PART I - EXECUTIVE SUMMARY

Deloitte Touche Tohmatsu – Gabon conducted a combined financial audit and an audit of internal controls and systems of the UNDP Project number 72855 (Output number 89429), "APPUI INSTITUTIONNEL POUR LA TRANSITION EN RCA", directly implemented by the UNDP Office in Central African Republic "The Office" for the period from 1st January 2015 to 31st December 2015.

We have issued audit opinions as summarized in the table below and as detailed in the next section, Part II:

<b>Statement of expenditure: Combined Delivery Report (CDR) and Funds Utilization Statement (an annex to the CDR)</b>	Unqualified
<b>Statement of Fixed Assets</b>	Qualified
<b>Statement of Cash</b>	Not applicable

As a result of our audit we have raised one (1) audit finding with a net financial impact on the statement of fixed assets totalling \$51,976 summarized below and detailed in the Management letter in Part III:

No.	Finding description	Priority	Net Financial Impact US\$
1	Noncompliance with UNDP asset recognition policy and discrepancy in total net book value of the Project's Fixed Assets.	Medium	\$51,976

As a result of our audit, overall the internal controls and systems with regard to the audited project, were assessed as satisfactory; which means that "internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity."

Refer to Part III for detail assessment of internal controls by audit area.

### *Audit Objectives*

The objectives of the audit were twofold:

- A: The objective of the financial audit was to express an opinion on the Directly Implemented (DIM) projects' financial statements which include:
- (a) Expressing an opinion on whether the expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project during the period from 1 January 2015 to 31 December 2015 and the Funds Utilization statement (an annex to the CDR) as at 31 December 2015, were in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
  - (b) Expressing an opinion on whether the statement of fixed assets presents fairly the value and existence of the fixed assets held by the project as at 31 December 2015; and



- (c) Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of the project as at 31 December 2015. Since the DIM Project under review did not have a dedicated bank account for the project, it was not necessary to express such an opinion.

**B: Audit of Internal Controls and Systems**

The objective of the internal control and systems audit was to assess:

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

Assess the internal controls with regard to the audited project in the following areas:

- A general overview of project progress and timeliness in relation to progress milestones and the planned completion date;
- An assessment of the project's internal control system with equal emphasis on:
  - (i) Organization and staffing;
  - (ii) Programme and project management;
  - (iii) Human resources;
  - (iv) Finance;
  - (v) Procurement;
  - (vi) Asset management;
  - (vii) Cash management;
  - (viii) Information system;
  - (ix) General administration.

Categorization of the overall internal control report into satisfactory, partially satisfactory or unsatisfactory.

*Audit Scope*

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. The scope of the audit does not include:

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



## **Part II: Independent auditor's report on the financial audit**

### **Auditor's report to:**

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

### **Report on the statement of expenditure of the project - the Combined Delivery Report (CDR) and the accompanying Funds Utilization Statement (an annex to the CDR).**

We have audited the accompanying Combined Delivery Report (CDR and Funds Utilization Statement "the statement") of the UNDP project number 72855 (Output number 89429), "APPUI INSTITUTIONNEL POUR LA TRANSITION EN RCA", for the period from 1<sup>st</sup> January 2015 to 31<sup>st</sup> December 2015.

The CDR expenditure totalling \$2,998,100.07 are comprised of audited expenditures of \$1,827,726.23 and expenditures processed and approved outside the UNDP Office in Central Africa Republic of \$1,170,373.84 that were outside the scope of our audit.

#### *UNDP's Responsibility for the Statement*

Management is responsible for the preparation of the statement for the project's activities and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on the statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the 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 statement 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 statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





### *Opinion*

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization Statement present fairly in all material respects, the audited expenditure of **\$1,827,726.23** incurred by the project "PROJET D'APPUI INSTITUTIONNEL POUR LA TRANSITION EN RCA" for the twelve-month period ended 31 December 2015 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

#### *1. Basis of Accounting*

The statement has been prepared in accordance with the basis of accounting as disclosed under the notes to the statement of expenditure and the statement of fixed assets.

**Libreville, 21 September 2016**

**DELOITTE TOUCHE TOHMATSU – GABON**

**Nicolas Balesme**  
**Managing Partner, Chartered Accountant**

**Deloitte Touche Tohmatsu**  
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**RCCM: 2001B001172**



## **Auditor's report to:**

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

## **Report on the statement of Fixed Assets**

We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP project number 72855 (Output number 89429), "PROJET D'APPUI INSTITUTIONNEL POUR LA TRANSITION EN RCA", as at 31<sup>st</sup> December 2015.

### *UNDP's Responsibility for the Statement*

Management is responsible for the preparation of the statement for the project's activities and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the 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 statement 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 statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



#### *Basis for qualified opinion*

1. Six of the assets (at a total net book value of \$54,262) were still recognized in Atlas at the year-end 2015 as belonging to the project, while they were transferred to third parties and were no longer used and controlled by UNDP. Further, there was an additional discrepancy of \$2,287 for which an explanation has yet to be provided. The Asset management in service report amounts to \$209,970 (at net book value), while on the combined delivery report the net book value of assets amount to \$212,257. The Asset Management in Service report is overstated with a net amount of \$51,976 i.e. 24.75 percent of the total of the value of assets (NBV).

#### *Opinion*

In our opinion, the attached Statement of Assets except for the reasons provided in paragraph 1 above, presents fairly, in all material respects, the balance of fixed assets if the UNDP project number 72855 (Output number 89429) "PROJET D'APPUI INSTITUTIONNEL POUR LA TRANSITION EN RCA", amounting to **\$209,969.81** as at 31<sup>st</sup> December 2015 in accordance with the UNDP accounting policies.

#### *1. Basis of Accounting*

The statement has been prepared in accordance with the basis of accounting as disclosed under the notes to the statement of expenditure and the statement of fixed assets.

**Libreville, 21 September 2016**

**DELOITTE TOUCHE TOHMATSU – GABON**

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**Managing Partner, Chartered Accountant**





### **PART III: Management letter with results of the Audit of Internal Controls and Systems**

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

#### **“PROJET D’APPUI INSTITUTIONNEL POUR LA TRANSITION EN RCA” (PROJECT NUMBER 72855, OUTPUT NUMBER 89429)**

We have completed our audit of the PROJECT NUMBER 72855, PROJET D’APPUI INSTITUTIONNEL POUR LA TRANSITION EN RCA (PROJECT OUTPUT NUMBER 89429), for the year ended 31 December 2015. Per our terms of reference, the objective of this letter is to provide you with:

- A general overview of project progress and timeliness in relation to progress milestones and the planned completion date;
- An assessment of the project's internal control system with equal emphasis on:
  - (i) the organization and staffing;
  - (ii) the programme and project management;
  - (iii) the human resources;
  - (iv) the finance;
  - (v) the procurement;
  - (vi) the asset management;
  - (vii) the cash management;
  - (viii) the information system;
  - (ix) the general administration.

And categorization of the overall internal control report into satisfactory, partially satisfactory or unsatisfactory;

- A description of any specific internal control weaknesses noted in the financial management of the project and the audit procedures followed to address or compensate for the weaknesses. We have included recommendations to resolve the internal control weaknesses.

Per our terms of reference, we have categorised our audit findings by risk severity as high, medium or low. We have classified possible causes and obtained management comments for the findings.

We would be willing to discuss any matter included in this report in more detail should you require it.

Yours faithfully

**Libreville, 21 September 2016**

**DELOITTE TOUCHE TOHMATSU – GABON**

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# OVERVIEW OF PROJECT PROGRESS AND ASSESSMENT OF INTERNAL CONTROL SYSTEMS





# OVERVIEW OF PROJECT PROGRESS AND ASSESSMENT OF INTERNAL CONTROL SYSTEMS

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

Description of procedures	Findings	Rating (Detail in appendix D)
<p><b>Organization and Staffing:</b> Organization and Staffing: Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff</p>	<p>The structure appears effective as far as managing and maintaining effective work flows including assignment of authority, accountability and responsibility to staff, based on our review.</p>	<p>Satisfactory</p>
<p><b>Project management:</b> Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.</p> <p>Review expenditures made by the project and assess whether they are in accordance with the UNDP's policies, including the work plan and budget, and are in compliance with the UNDP POPP on Results Management; assess the management aspects in terms of financial management of grant funds and monitoring of implementation towards achieving deliverables set out in the work plan.</p> <p>Review the project's quarterly and annual programmatic reports and assess them in terms of compliance with UNDP guidelines, including the work plan and budget.</p> <p>Review the quarterly and annual programmatic reports and assess them in terms of compliance with UNDP guidelines, including the work plan and budget.</p>	<p>The accumulated expenditure since the start of the project amounts to 82 % of the budget.</p>	<p>Satisfactory</p>





Description of procedures	Findings	Rating (Detail in appendix D)
<b>Human resources:</b> Review the recruitment process and assess whether it was transparent and competitive. The review work was to cover the competitiveness, transparency and effectiveness of the recruitment and hiring of personnel and include contract administration, performance appraisal, and attendance control, calculation of salaries and entitlements, payroll preparation and payment, and management of personnel records.	<p>We have identified only one recruitment for this project.</p> <p>We have selected the only recruitment file to ensure that the recruitment and selection of staff members is done in accordance with UNDP recruitment process.</p> <p>Based on our test of the recruitment process, we have identified no exceptions.</p>	Satisfactory
<b>Finance:</b> The review work was to cover the adequacy of the accounting and financial operations and reporting systems. These included budget control, cash management, certification and approving authority, receipt of funds, commitment of expenditures against approved budget and disbursement of funds, recording of all financial transactions in expenditure reports, records maintenance and control, cash advances to field offices, project staff etc.	<p>We have selected 102 items from the project transactional detail.</p> <p>We have selected all categories of expenditure and we covered a scope of 60%.</p> <p>No significant exceptions were noted</p>	Satisfactory
<b>Cash management:</b> Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or field office. Special attention to be given to petty cash.	Not applicable. There is no dedicated bank account for the project.	Not applicable
<b>Procurement:</b> Review the process for procurement/contracting activities of the project and assess whether it was transparent, competitive and effective; and ensure that the goods, equipment and services purchased meet the requirements of the UNDP's policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.	No significant exceptions were noted	Satisfactory
<b>Asset management/ inventory:</b> Review the use, control and disposal of non-expendable equipment and assess whether it complies with the UNDP POPP on Results Management; also assess whether the equipment procured met the identified needs and whether its use was in line with intended purposes. The review work was to cover equipment (typically	<p>All the items selected for testing were fully documented.</p> <p>The reconciliation between the asset management report from the Atlas accounting software and the listing of the assets belonging to the UNDP (physical inventory tracking sheet) highlighted a gap of \$42,130. Further, on the CDR, the Net Book Value of fixed assets belonging to the</p>	Partially Satisfactory



Description of procedures	Findings	Rating (Detail in appendix D)
vehicles and office equipment) purchased for use by the project. The procedures for receipt, storage and disposal shall also be reviewed. Assess whether project assets are adequately recorded, safeguarded and monitored, including periodic physical verification of their use and existence. This was to include checking maintenance schedules and costs (e. g. vehicles, etc.).	project amounts to \$212,257 i.e. a discrepancy of \$2,287 compared to the Asset Management in Service Report.  Refer to audit finding 1 for further details.	
<b>Information systems:</b> Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the project; assess if the segregation of duties, as described in the management manual, is respected in the access to approvals in the financial information systems.	There were no issues noted.	Satisfactory
<b>General administration:</b> This includes areas of operations not specifically covered above and for which expenditures are charged to the project covering areas such as travel by project personnel, use and maintenance of project vehicles, lease and maintenance of office premises.	There were no general administration issues noted.	Satisfactory

As a result of our audit, overall the internal controls and systems with regard to the audited project, were assessed as **satisfactory**.



# DETAIL FINDINGS: INTERNAL CONTROL WEAKNESSES

## Current period management letter findings and recommendation

### Finding No.1 Noncompliance with UNDP asset recognition policy and discrepancy in total net book value of the Project's Fixed Assets.

#### Observation

The UNDP "Programme and Operations Policies and Procedures" (POPP) require that the asset register be kept up to date to ensure that an office has an accurate and current register of assets that it controls. Assets meeting the UNDP asset recognition definition should be tagged and recorded in Atlas prior to their distribution to end users. Assets purchased for the immediate transfer to 3rd parties should not be recorded in the UNDP asset management module. After approvals to dispose or transfer assets are granted, the asset register needs to be updated shortly to maintain the reliability and integrity of the organization's financial and operational information.

A reconciliation by the audit between project assets recorded in the statement of assets from the accounting software Atlas (Appendix B) and assets per physical inventory tracking list highlighted a gap of \$42,130.

Explanation of the discrepancies			
No. of Assets involved	Reason for discrepancy	USD	Action steps (on-going)
6	Assets included in the AM in Service Report already transferred to third parties	54,262	To be derecognized in Atlas
1	Asset included in the physical inventory tracking list not related to the Project	-12,132	Without incidence on the project assets. Tracking list to be corrected
		<b>42,130</b>	

Furthermore, a reconciliation by the audit between project assets recorded in the statement of assets from the accounting software Atlas (Appendix B) and the CDR highlighted a gap of \$2,287.

	Amount in USD *
Statement of Assets: Atlas in Service Report (Appendix B)	209,970
CDR: Total value of Fixed Assets as of 31 December 2015	212,257
<b>Gap</b>	<b>2,287</b>

\*Asset values are at Net Book Values.

The following discrepancies with a net total amount of \$51,976 impacted on the Statement of Assets (Appendix B):

- 6 items with a NBV of \$54,262 that were transferred to third parties but were not derecognized from Atlas according to the UNDP definition and criteria of assets;
- An unexplained discrepancy of \$ -2,287

The reliability and integrity of UNDP's financial and operational information was negatively impacted in the audited period (2015) because the Office failed to update Atlas asset records shortly after approval to dispose or transfer assets were granted. This resulted in an overstatement of the statement of fixed assets (Appendix B) for a net amount of \$51,976 i.e. 24.75 percent of the total cost of Project assets.



### Recommendation

Management should improve the management of project assets in line with UNDP "Programme and Operations Policies and Procedures" and liaise with Global Shared Services Centre (GSSC) to:

- a) Submit disposals and transfer cases to GSSC shortly after approvals are granted to ensure that the asset records in the Atlas system remain reliable and accurate. Only those items meeting the UNDP asset criteria should be recognized as assets in the accounting system Atlas;
- b) Investigate the discrepancy identified by the audit between the total net book value of the assets per Atlas "In Service Report" and the Combined Delivery Report total asset values, and take the necessary corrective actions.

### Priority

Medium

### Management response and action plan

The 6 assets transferred to third parties will be derecognized in Atlas, but updates to the asset records will only reflect after the closing of the audited period.

The additional discrepancy of \$ -2.286,9 was still unexplained at the date of this report but the Office will further investigate.

## **APPENDIXES**

A: Combined Delivery Report (CDR)

B: Statement of Fixed Assets

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## **C: Definition of standard audits ratings to audit report covering the audit of internal controls and systems**

### **AUDIT RATINGS**

<b>Satisfactory</b>	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
<b>Partially Satisfactory</b>	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.
<b>Unsatisfactory</b>	Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

### **PRIORITIES OF AUDIT RECOMMENDATIONS**

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

<b>High (Critical)</b>	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.
<b>Medium (Important)</b>	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 for UNDP.
<b>Low</b>	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 fieldwork. Therefore, low priority recommendations are <u>not included in this report</u> .

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## **D: Notes to the financial statements and significant accounting policies**

### **1. STATEMENT OF COMPLIANCE**

The financial statements and the explanatory information are prepared in accordance with the UNDP accounting policies and procedures.

### **2. BASIS OF PREPARATION**

The project's statement of expenditure and statement of fixed assets have been prepared in accordance with UNDP requirements as detailed below.

#### **2.1 Expenditure**

UNDP records and recognises expenditure when it has been incurred. The statement of expenditure is prepared based on an accrual basis of accounting.

#### **2.2 Fixed Assets**

Items purchased using Programme Funds can be classified into two categories. The treatment of the Project assets will depend upon the extent to which the asset is used and controlled by UNDP.

- (i) Project Furniture and Equipment that are used and controlled by UNDP should be recorded in UNDP books; and should be managed in accordance with UNDP policies and procedures.
- (ii) Items to be transferred to other beneficiary than the UNDP country office are not recorded as assets in UNDP books.

Items less than \$1,500 are not recorded as assets in UNDP books.

#### **2.3 Currency**

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

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## Combined Delivery Report by Activity



UN Development Programme  
Report ID: unglcdrv

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Run Time: 02-09-2016 19:09:55

## Selection Criteria :

Business Unit : CAF10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00089429

Project Id : 00072855 Appui Institutionnel pour la		Period :	Jan-Dec (2015)
Output # : 00089429 PRESCO - CPR		Impl. Partner :	00524 United Nations Dev.Programme
		Location :	
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

77640 - Dep Exp Owned - F&F	0.00	104.91	0.00	104.91
77660 - Dep Exp Owned -Vehicle	0.00	3,777.30	0.00	3,777.30
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>3,882.21</b>	<b>0.00</b>	<b>3,882.21</b>

Fund : 30000 (PROGRAMME COST SHARING)

33003 - IPSAS adj for Fixed Assets	0.00	- 170,156.29	0.00	- 170,156.29
77630 - Dep Exp Owned - ITC	0.00	7,885.94	0.00	7,885.94
77660 - Dep Exp Owned -Vehicle	0.00	19,828.90	0.00	19,828.90
77670 - Dep Exp-Hvy Mac & Equip	0.00	934.19	0.00	934.19
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>- 141,507.26</b>	<b>0.00</b>	<b>- 141,507.26</b>

**Total for Activity** 0.00 - 137,625.05 0.00 - 137,625.05

Activity : ACTIVITY1 (Cohesion Sociale)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	18,543.21	0.00	18,543.21
61310 - Post Adjustment - IP Staff	0.00	13,201.81	0.00	13,201.81
62305 - Dependency Allowances-IP Staff	0.00	1,122.84	0.00	1,122.84
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,904.48	0.00	5,904.48
62315 - Contrib. to medical, social in	0.00	1,174.87	0.00	1,174.87
62320 - Mobility, Hardship, Non-remova	0.00	3,763.75	0.00	3,763.75
62330 - Rental Supplements - IP Staff	0.00	670.78	0.00	670.78
62335 - Hazard Duty Station Allow-IP	0.00	40,532.44	0.00	40,532.44
62340 - Annual Leave Expense - IP	0.00	1,468.40	0.00	1,468.40
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,587.47	0.00	2,587.47
63340 - Proc trips/Rest & Recup-IP Stf	0.00	13,235.59	0.00	13,235.59
63365 - Special Oper Living Allow-IP	0.00	4,068.60	0.00	4,068.60
63385 - Family Visit Travel - IP Staff	0.00	2,400.00	0.00	2,400.00
63515 - Security-related Costs	0.00	14,207.60	0.00	14,207.60
63530 - Contribution to EOS Benefits	0.00	1,190.45	0.00	1,190.45
63535 - Contribution to Security	0.00	2,063.45	0.00	2,063.45
63540 - Contribution to Training	0.00	380.94	0.00	380.94
63545 - Contribution to ICT	0.00	476.20	0.00	476.20
63550 - Contributions to MAIP	0.00	126.99	0.00	126.99
63555 - Contribution to UN JFA	0.00	952.33	0.00	952.33
63560 - Contributions to Appendix D	0.00	95.21	0.00	95.21
64306 - Appointment-Ticket Costs	0.00	2,069.78	0.00	2,069.78

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Combined Delivery Report by Activity



UN Development Programme  
Report ID: unglcdrb

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Project Id : 00072855 Appui Institutionnel pour la		Period :	Jan-Dec (2016)	
Output # : 00089429 PRESCO - CPR		Impl. Partner :	00524 United Nations Dev.Programme	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64307 - Appointment-Subsistence Allow	0.00	4,015.24	0.00	4,015.24
64308 - Appointments-Lump Sum	0.00	13,509.56	0.00	13,509.56
64309 - Appointment-Shipments	0.00	10,908.54	0.00	10,908.54
65115 - Contributions to ASHI Reserve	0.00	2,539.60	0.00	2,539.60
65135 - Payroll Mgt Cost Recovery ATLA	0.00	141.66	0.00	141.66
71205 - Intl Consultants-Sht Term-Tech	0.00	498.82	0.00	498.82
71505 - UN Volunteers-Stipend & Allow	0.00	18,288.80	0.00	18,288.80
71510 - UNV Settling-In-Grant	0.00	2,778.00	0.00	2,778.00
71520 - UNV-Language Allowance	0.00	300.00	0.00	300.00
71525 - UNV-Hazard Pay	0.00	5,280.00	0.00	5,280.00
71535 - UNV-Medical Insurance	0.00	1,867.02	0.00	1,867.02
71540 - UNV-Global Charges	0.00	837.72	0.00	837.72
71541 - UNVs-Contribution to security	0.00	953.08	0.00	953.08
71545 - UNV-Home Leave Travel & Allowa	0.00	48.00	0.00	48.00
71550 - UNV-Resettlement Allowance	0.00	1,100.00	0.00	1,100.00
71590 - UNV Development Effectiveness	0.00	3,480.00	0.00	3,480.00
71610 - Travel Tickets-Local	0.00	600.00	0.00	600.00
71620 - Daily Subsistence Allow-Local	0.00	553.66	0.00	553.66
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72145 - Svc Co-Training and Educ Serv	0.00	6,294.58	0.00	6,294.58
72215 - Transporation Equipment	0.00	6,024.36	0.00	6,024.36
72311 - Fuel, petroleum and other oils	0.00	879.31	0.00	879.31
72315 - Food & Textile Products	0.00	604.75	0.00	604.75
72405 - Acquisition of Communic Equip	0.00	43.19	0.00	43.19
72415 - Courier Charges	0.00	30.00	0.00	30.00
72430 - Postage and Pouch	0.00	1,641.46	0.00	1,641.46
72505 - Stationery & other Office Supp	0.00	2,043.23	0.00	2,043.23
72605 - Grants to Instit & other Benef	0.00	24,375.75	0.00	24,375.75
72815 - Inform Technology Supplies	0.00	2,810.11	0.00	2,810.11
73105 - Rent	0.00	4,295.42	0.00	4,295.42
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	63.75	0.00	63.75
74210 - Printing and Publications	0.00	12,039.55	0.00	12,039.55
74505 - Insurance	0.00	3.15	0.00	3.15
76125 - Realized Loss	0.00	36.22	0.00	36.22
76135 - Realized Gain	0.00	-1,881.85	0.00	-1,881.85
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>257,239.87</b>	<b>0.00</b>	<b>257,239.87</b>
<b>Fund : 26921 (CPR TTF Conflict)</b>				
61305 - Salaries - IP Staff	0.00	234,956.08	0.00	234,956.08
61310 - Post Adjustment - IP Staff	0.00	176,613.51	0.00	176,613.51
62305 - Dependency Allowances-IP Staff	0.00	13,003.69	0.00	13,003.69
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	74,197.97	0.00	74,197.97
62315 - Contrib. to medical, social in	0.00	2,929.07	0.00	2,929.07
62320 - Mobility, Hardship, Non-remova	0.00	50,234.23	0.00	50,234.23
62335 - Hazard Duty Station Allow-IP	0.00	3,071.12	0.00	3,071.12
62340 - Annual Leave Expense - IP	0.00	10,287.45	0.00	10,287.45
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	5,892.50	0.00	5,892.50
63335 - Home Leave Trvl & Allow-IP Stf	0.00	17,112.52	0.00	17,112.52
63365 - Special Oper Living Allow-IP	0.00	51,276.38	0.00	51,276.38
63405 - Learning Costs	0.00	1,975.00	0.00	1,975.00
63530 - Contribution to EOS Benefits	0.00	15,433.83	0.00	15,433.83

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UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

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Project Id : 00072855 Appui Institutionnel pour la		Period :	Jan-Dec (2016)	
Output # : 00089429 PRESCO - CPR		Impl. Partner :	00524 United Nations Dev.Programme	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63535 - Contribution to Security	0.00	26,772.82	0.00	26,772.82
63540 - Contribution to Training	0.00	4,938.86	0.00	4,938.86
63545 - Contribution to ICT	0.00	6,173.55	0.00	6,173.55
63550 - Contributions to MAIP	0.00	1,646.29	0.00	1,646.29
63555 - Contribution to UN JFA	0.00	12,347.12	0.00	12,347.12
63560 - Contributions to Appendix D	0.00	1,234.70	0.00	1,234.70
64307 - Appointment-Subsistence Allow	0.00	322.37	0.00	322.37
64308 - Appointments-Lump Sum	0.00	763.47	0.00	763.47
65115 - Contributions to ASHI Reserve	0.00	32,925.56	0.00	32,925.56
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,253.30	0.00	2,253.30
71405 - Service Contracts-Individuals	0.00	30,559.97	0.00	30,559.97
71410 - MAIP Premium SC	0.00	92.43	0.00	92.43
71415 - Contribution to Security SC	0.00	1,501.88	0.00	1,501.88
71505 - UN Volunteers-Stipend & Allow	0.00	3,241.73	0.00	3,241.73
71535 - UNV-Medical Insurance	0.00	726.23	0.00	726.23
71540 - UNV-Global Charges	0.00	152.44	0.00	152.44
71541 - UNVs-Contribution to security	0.00	210.70	0.00	210.70
71550 - UNV-Resettlement Allowance	0.00	270.15	0.00	270.15
71590 - UNV Development Effectiveness	0.00	600.00	0.00	600.00
72510 - Publications	0.00	797.10	0.00	797.10
75105 - Facilities & Admin - Implement	0.00	69,761.44	0.00	69,761.44
76125 - Realized Loss	0.00	21.08	0.00	21.08
76135 - Realized Gain	0.00	-752.25	0.00	-752.25
77305 - Salaries - IP Staff-TA	0.00	28,512.00	0.00	28,512.00
77310 - Post Adjustment - IP Staff-TA	0.00	21,754.68	0.00	21,754.68
77315 - Contrib-Med.SocIns-IP Staff-TA	0.00	1,401.24	0.00	1,401.24
77320 - Assg hardship & mob allow-TA	0.00	6,975.00	0.00	6,975.00
77345 - Dep Allowances-IP Staff-TA	0.00	4,393.50	0.00	4,393.50
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	2,310.91	0.00	2,310.91
77365 - Spec Oper Living Allow-IP-TA	0.00	8,718.00	0.00	8,718.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	8,679.12	0.00	8,679.12
77385 - Contribution to Security	0.00	3,267.36	0.00	3,267.36
77386 - Contribution to ICT_TA	0.00	754.01	0.00	754.01
77395 - MAIP Premium TA/IP	0.00	201.06	0.00	201.06
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	150.78	0.00	150.78
<b>Total for Fund 26921</b>	<b>0.00</b>	<b>941,048.23</b>	<b>0.00</b>	<b>941,048.23</b>
<b>Fund : 26960 (CPR TTF-Conflict-Country S)</b>				
72605 - Grants to Instit & other Benef	0.00	-1,693.63	0.00	-1,693.63
75105 - Facilities & Admin - Implement	0.00	-3,369.69	0.00	-3,369.69
75115 - Facilities & Admin - OH & Ind	0.00	-1,278.65	0.00	-1,278.65
<b>Total for Fund 26960</b>	<b>0.00</b>	<b>-6,341.97</b>	<b>0.00</b>	<b>-6,341.97</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71620 - Daily Subsistence Allow-Local	0.00	102.61	0.00	102.61
72105 - Svc Co-Construction & Engineer	0.00	-41.16	0.00	-41.16
72311 - Fuel, petroleum and other oils	0.00	1,144.59	0.00	1,144.59
72605 - Grants to Instit & other Benef	0.00	853,312.79	0.00	853,312.79
74210 - Printing and Publications	0.00	-59.68	0.00	-59.68

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## Combined Delivery Report by Activity



UN Development Programme  
Report ID: unglcdrv

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Run Time: 02-09-2016 19:09:55

Project Id : 00072855 Appui Institutionnel pour la		Period :	Jan-Dec (2015)	
Output # : 00089429 PRESCO - CPR		Impl. Partner :	00524 United Nations Dev.Programme	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	38,742.16	0.00	38,742.16
75711 - TrnWrkshp&Conf - Stipends	0.00	2,130.60	0.00	2,130.60
76125 - Realized Loss	0.00	2,595.90	0.00	2,595.90
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>897,927.81</b>	<b>0.00</b>	<b>897,927.81</b>
<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>2,089,873.94</b>	<b>0.00</b>	<b>2,089,873.94</b>
<b>Activity : ACTIVITY2 (Economie Locale)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
62335 - Hazard Duty Station Allow-IP	0.00	3,598.80	0.00	3,598.80
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,200.00	0.00	1,200.00
63360 - Medical Exams(incl Pre-empl)	0.00	266.69	0.00	266.69
63515 - Security-related Costs	0.00	836.72	0.00	836.72
64306 - Appointment-Ticket Costs	0.00	474.08	0.00	474.08
64307 - Appointment-Subsistence Allow	0.00	3,940.95	0.00	3,940.95
64308 - Appointments-Lump Sum	0.00	14,815.08	0.00	14,815.08
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
71205 - Intl Consultants-Sht Term-Tech	0.00	15,000.00	0.00	15,000.00
71605 - Travel Tickets-International	0.00	2,077.96	0.00	2,077.96
71610 - Travel Tickets-Local	0.00	200.00	0.00	200.00
71615 - Daily Subsistence Allow-Intl	0.00	2,380.00	0.00	2,380.00
71635 - Travel - Other	0.00	98.00	0.00	98.00
72145 - Svc Co-Training and Educ Serv	0.00	541.67	0.00	541.67
72220 - Furniture	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	113.15	0.00	113.15
72510 - Publications	0.00	685.89	0.00	685.89
72605 - Grants to Instit & other Benef	0.00	53,471.83	0.00	53,471.83
73410 - Maint. Oper of Transport Equip	0.00	1,129.52	0.00	1,129.52
75711 - TrnWrkshp&Conf - Stipends	0.00	158.37	0.00	158.37
76125 - Realized Loss	0.00	12.96	0.00	12.96
76135 - Realized Gain	0.00	-2.30	0.00	-2.30
77360 - Med Exams(incl Pre-empl)-TA	0.00	50.12	0.00	50.12
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>111,549.49</b>	<b>0.00</b>	<b>111,549.49</b>
<b>Fund : 26921 (CPR TTF Conflict)</b>				
71615 - Daily Subsistence Allow-Intl	0.00	2,623.58	0.00	2,623.58
75105 - Facilities & Admin - Implement	0.00	209.89	0.00	209.89
<b>Total for Fund 26921</b>	<b>0.00</b>	<b>2,833.47</b>	<b>0.00</b>	<b>2,833.47</b>
<b>Fund : 26960 (CPR TTF-Conflict-Country S)</b>				
75105 - Facilities & Admin - Implement	0.00	-9,200.93	0.00	-9,200.93
<b>Total for Fund 26960</b>	<b>0.00</b>	<b>-9,200.93</b>	<b>0.00</b>	<b>-9,200.93</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				

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Combined Delivery Report by Activity



UN Development Programme  
Report ID: unglcdrb

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Run Time: 02-09-2016 19:09:56

Project Id : 00072855 Appui Institutionnel pour la	Period : Jan-Dec (2015)
Output # : 00089429 PRESCO - CPR	Impl. Partner : 00524 United Nations Dev.Programme
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult.-Sht Term-Tech	0.00	4,046.98	0.00	4,046.98
71610 - Travel Tickets-Local	0.00	800.00	0.00	800.00
71620 - Daily Subsistence Allow-Local	0.00	1,512.28	0.00	1,512.28
72510 - Publications	0.00	202.18	0.00	202.18
76125 - Realized Loss	0.00	3.83	0.00	3.83
76135 - Realized Gain	0.00	-2.30	0.00	-2.30
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>6,562.97</b>	<b>0.00</b>	<b>6,562.97</b>
<b>Total for Activity ACTIVITY2</b>	<b>0.00</b>	<b>111,745.00</b>	<b>0.00</b>	<b>111,745.00</b>

Activity : ACTIVITY3 (Service public)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	23,226.75	0.00	23,226.75
61310 - Post Adjustment - IP Staff	0.00	9,213.26	0.00	9,213.26
62305 - Dependency Allowances-IP Staff	0.00	732.24	0.00	732.24
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,356.69	0.00	7,356.69
62315 - Contrib. to medical, social in	0.00	432.45	0.00	432.45
62320 - Mobility, Hardship, Non-remova	0.00	5,184.99	0.00	5,184.99
62340 - Annual Leave Expense - IP	0.00	3,572.94	0.00	3,572.94
63530 - Contribution to EOS Benefits	0.00	1,216.51	0.00	1,216.51
63535 - Contribution to Security	0.00	2,108.62	0.00	2,108.62
63540 - Contribution to Training	0.00	389.27	0.00	389.27
63545 - Contribution to ICT	0.00	486.60	0.00	486.60
63550 - Contributions to MAIP	0.00	129.76	0.00	129.76
63555 - Contribution to UN JFA	0.00	973.21	0.00	973.21
63560 - Contributions to Appendix D	0.00	97.32	0.00	97.32
65115 - Contributions to ASHI Reserve	0.00	2,595.20	0.00	2,595.20
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71305 - Local Consult.-Sht Term-Tech	0.00	855.12	0.00	855.12
71620 - Daily Subsistence Allow-Local	0.00	649.65	0.00	649.65
72130 - Svc Co-Transportation Services	0.00	553.12	0.00	553.12
72220 - Furniture	0.00	1,322.85	0.00	1,322.85
72311 - Fuel, petroleum and other oils	0.00	574.31	0.00	574.31
72401 - Prefab structure/other buildin	0.00	30,621.22	0.00	30,621.22
72402 - Building Maintenance	0.00	8,438.09	0.00	8,438.09
72505 - Stationery & other Office Supp	0.00	2,265.07	0.00	2,265.07
72515 - Print Media	0.00	70.04	0.00	70.04
73105 - Rent	0.00	3,035.23	0.00	3,035.23
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	469.01	0.00	469.01
74525 - Sundry	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	17.51	0.00	17.51
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>106,780.17</b>	<b>0.00</b>	<b>106,780.17</b>

Fund : 26921 (CPR TTF Conflict)

71615 - Daily Subsistence Allow-Intl	0.00	87.07	0.00	87.07
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UN Development Programme  
Report ID: unglcdrb

### Combined Delivery Report by Activity

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Project Id : 00072855 Appui Institutionnel pour la		Period :	Jan-Dec (2015)	
Output # : 00089429 PRESCO - CPR		Impl. Partner :	00524 United Nations Dev.Programme	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73405 - Rental & Maint-Other Office Eq	0.00	213.34	0.00	213.34
75105 - Facilities & Admin - Implement	0.00	24.03	0.00	24.03
76110 - Foreign Exch Translation Loss	0.00	5,779.26	0.00	5,779.26
<b>Total for Fund 26921</b>	<b>0.00</b>	<b>6,103.70</b>	<b>0.00</b>	<b>6,103.70</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71620 - Daily Subsistence Allow-Local	0.00	69.54	0.00	69.54
72145 - Svc Co-Training and Educ Serv	0.00	3,428.88	0.00	3,428.88
72425 - Mobile Telephone Charges	0.00	1,714.44	0.00	1,714.44
72505 - Stationery & other Office Supp	0.00	1,714.44	0.00	1,714.44
73405 - Rental & Maint-Other Office Eq	0.00	3,428.89	0.00	3,428.89
76135 - Realized Gain	0.00	- 23.78	0.00	- 23.78
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>10,332.41</b>	<b>0.00</b>	<b>10,332.41</b>
<b>Total for Activity ACTIVITY3</b>	<b>0.00</b>	<b>123,216.28</b>	<b>0.00</b>	<b>123,216.28</b>
<b>Activity : ACTIVITY4 (Gestion de programme)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
62335 - Hazard Duty Station Allow-IP	0.00	681.00	0.00	681.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,200.00	0.00	1,200.00
63360 - Medical Exams(incl Pre-empl)	0.00	646.01	0.00	646.01
63511 - Staff related Insurance-Others	0.00	228.58	0.00	228.58
63515 - Security-related Costs	0.00	2,869.25	0.00	2,869.25
71168 - Other Expenses UN Agy Pers Rel	0.00	311.35	0.00	311.35
71205 - Intl Consultants-Sht Term-Tech	0.00	120,995.72	0.00	120,995.72
71305 - Local Consult.-Sht Term-Tech	0.00	3,685.12	0.00	3,685.12
71310 - Local Consult.-Short Term-Supp	0.00	822.59	0.00	822.59
71405 - Service Contracts-Individuals	0.00	8,630.17	0.00	8,630.17
71505 - UN Volunteers-Stipend & Allow	0.00	36,179.40	0.00	36,179.40
71515 - UNV-Security Allowance	0.00	10,519.52	0.00	10,519.52
71520 - UNV-Language Allowance	0.00	600.00	0.00	600.00
71525 - UNV-Hazard Pay	0.00	11,280.00	0.00	11,280.00
71530 - UNV-Rest and Recuperation	0.00	7,200.00	0.00	7,200.00
71535 - UNV-Medical Insurance	0.00	1,423.92	0.00	1,423.92
71540 - UNV-Global Charges	0.00	1,843.56	0.00	1,843.56
71541 - UNVs-Contribution to security	0.00	1,881.98	0.00	1,881.98
71545 - UNV-Home Leave Travel & Allowa	0.00	96.00	0.00	96.00
71550 - UNV-Resettlement Allowance	0.00	2,600.00	0.00	2,600.00
71590 - UNV Development Effectiveness	0.00	6,960.00	0.00	6,960.00
71605 - Travel Tickets-International	0.00	8,064.59	0.00	8,064.59
71615 - Daily Subsistence Allow-Intl	0.00	3,582.85	0.00	3,582.85
71620 - Daily Subsistence Allow-Local	0.00	91.20	0.00	91.20
71635 - Travel - Other	0.00	470.58	0.00	470.58
72120 - Svc Co-Trade and Business Serv	0.00	1,375.59	0.00	1,375.59
72130 - Svc Co-Transportation Services	0.00	262.84	0.00	262.84
72145 - Svc Co-Training and Educ Serv	0.00	1,143.98	0.00	1,143.98
72150 - Svc Co-Manufacturing Services	0.00	1,936.59	0.00	1,936.59

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Nicolas Baleme

Managing Partner, Chartered Accountant



# Combined Delivery Report by Activity

Project Id : 00072855 Appui Institutionnel pour la		Period :	Jan-Dec (2015)	
Output # : 00089429 PRESCO - CPR		Impl. Partner :	00524 United Nations Dev.Programme	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72155 - Svc Co-Public Admin, Politics	0.00	314.32	0.00	314.32
72215 - Transportation Equipment	0.00	2,392.04	0.00	2,392.04
72220 - Furniture	0.00	2,863.92	0.00	2,863.92
72311 - Fuel, petroleum and other oils	0.00	4,126.01	0.00	4,126.01
72402 - Building Maintenance	0.00	1,637.76	0.00	1,637.76
72415 - Courier Charges	0.00	1,669.26	0.00	1,669.26
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	94,286.00	0.00	94,286.00
72505 - Stationery & other Office Supp	0.00	60.01	0.00	60.01
72510 - Publications	0.00	2,053.78	0.00	2,053.78
72815 - Inform Technology Supplies	0.00	1,191.08	0.00	1,191.08
73120 - Utilities	0.00	1,294.97	0.00	1,294.97
73125 - Common Services-Premises	0.00	4,476.32	0.00	4,476.32
73216 - Construction Cost	0.00	543.64	0.00	543.64
73405 - Rental & Maint-Other Office Eq	0.00	1,059.79	0.00	1,059.79
73406 - Maintenance of Equipment	0.00	878.02	0.00	878.02
73410 - Maint, Oper of Transport Equip	0.00	9,597.33	0.00	9,597.33
74110 - Audit Fees	0.00	7,295.03	0.00	7,295.03
74325 - Contrib.To CO Common Security	0.00	52,957.00	0.00	52,957.00
74505 - Insurance	0.00	204.23	0.00	204.23
74515 - Claims and Adjustments	0.00	513.13	0.00	513.13
75711 - TrnWrkshp&Conf - Stipends	0.00	15.55	0.00	15.55
76125 - Realized Loss	0.00	10.26	0.00	10.26
76135 - Realized Gain	0.00	-536.92	0.00	-536.92
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>426,484.92</b>	<b>0.00</b>	<b>426,484.92</b>
<b>Fund : 26921 (CPR TTF Conflict)</b>				
61310 - Post Adjustment - IP Staff	0.00	-98,630.63	0.00	-98,630.63
71305 - Local Consult. Sht Term-Tech	0.00	894.17	0.00	894.17
71405 - Service Contracts-Individuals	0.00	45,066.53	0.00	45,066.53
71410 - MAIP Premium SC	0.00	222.78	0.00	222.78
71415 - Contribution to Security SC	0.00	3,620.39	0.00	3,620.39
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	179.28	0.00	179.28
72150 - Svc Co-Manufacturing Services	0.00	619.90	0.00	619.90
72215 - Transportation Equipment	0.00	204.50	0.00	204.50
72402 - Building Maintenance	0.00	2,063.06	0.00	2,063.06
72425 - Mobile Telephone Charges	0.00	1,468.18	0.00	1,468.18
72510 - Publications	0.00	59.78	0.00	59.78
73405 - Rental & Maint-Other Office Eq	0.00	336.93	0.00	336.93
74505 - Insurance	0.00	430.33	0.00	430.33
75105 - Facilities & Admin - Implement	0.00	-3,477.17	0.00	-3,477.17
76125 - Realized Loss	0.00	2.22	0.00	2.22
76135 - Realized Gain	0.00	-15.17	0.00	-15.17
<b>Total for Fund 26921</b>	<b>0.00</b>	<b>-46,954.92</b>	<b>0.00</b>	<b>-46,954.92</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
73410 - Maint, Oper of Transport Equip	0.00	53.20	0.00	53.20
76125 - Realized Loss	0.00	0.00	0.00	0.00

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Combined Delivery Report by Activity



UN Development Programme  
Report ID: unglcdrb

Page 8 of 11  
Run Time: 02-09-2016 19:09:56

Project Id : 00072855 Appui Institutionnel pour la	Period :	Jan-Dec (2015)	
Output # : 00089429 PRESCO - CPR	Impl. Partner :	00524 United Nations Dev.Programme	
	Location :		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30000	0.00	53.20	0.00	53.20
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Total for Activity ACTIVITY4	0.00	379,583.20	0.00	379,583.20
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Activity : ACTIVITY5 (Centre Culturel Sport Boy Rabe)

Fund : 04000 (Core Programme, UNU Centre)

71305 - Local Consult -Sht Term-Tech	0.00	796.77	0.00	796.77
71605 - Travel Tickets-International	0.00	2,000.00	0.00	2,000.00
72105 - Svc Co-Construction & Engineer	0.00	24,250.86	0.00	24,250.86
72145 - Svc Co-Training and Educ Serv	0.00	11,685.90	0.00	11,685.90
72165 - Svc Co-Social Svcs, Social Sci	0.00	11,487.37	0.00	11,487.37
72315 - Food & Textile Products	0.00	569.31	0.00	569.31
72399 - Other Materials and Goods	0.00	33,185.26	0.00	33,185.26
72401 - Prefab structure/other buildin	0.00	167,726.96	0.00	167,726.96
72402 - Building Maintenance	0.00	9,324.38	0.00	9,324.38
72445 - Common Services-Communications	0.00	9,429.00	0.00	9,429.00
72605 - Grants to Instit & other Benef	0.00	3,843.29	0.00	3,843.29
73105 - Rent	0.00	4,963.60	0.00	4,963.60
73216 - Construction Cost	0.00	7,505.62	0.00	7,505.62
73405 - Rental & Maint-Other Office Eq	0.00	199.28	0.00	199.28
74505 - Insurance	0.00	3,051.02	0.00	3,051.02
75707 - Learning - subsistence allowan	0.00	152.78	0.00	152.78
76110 - Foreign Exch Translation Loss	0.00	59.00	0.00	59.00
76125 - Realized Loss	0.00	829.43	0.00	829.43
76135 - Realized Gain	0.00	-1,982.26	0.00	-1,982.26
Total for Fund 04000	0.00	289,077.57	0.00	289,077.57

Fund : 30000 (PROGRAMME COST SHARING)

71310 - Local Consult -Short Term-Supp	0.00	6,439.91	0.00	6,439.91
72105 - Svc Co-Construction & Engineer	0.00	8,303.14	0.00	8,303.14
72150 - Svc Co-Manufacturing Services	0.00	8,348.13	0.00	8,348.13
72165 - Svc Co-Social Svcs, Social Sci	0.00	962.06	0.00	962.06
72399 - Other Materials and Goods	0.00	88,974.22	0.00	88,974.22
72402 - Building Maintenance	0.00	6,479.66	0.00	6,479.66
73105 - Rent	0.00	3,985.50	0.00	3,985.50
74525 - Sundry	0.00	3,558.19	0.00	3,558.19
75105 - Facilities & Admin - Implement	0.00	2,178.70	0.00	2,178.70
76125 - Realized Loss	0.00	3,423.18	0.00	3,423.18
Total for Fund 30000	0.00	132,652.69	0.00	132,652.69

Total for Activity ACTIVITY5	0.00	421,730.26	0.00	421,730.26
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Activity : ACTIVITY6 (Reintegration jeunes a risque)

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UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 9 of 11  
Run Time: 02-09-2016 19:09:56

Project Id : 00072855 Appui Institutionnel pour la		Period :	Jan-Dec (2015)	
Output # : 00089429 PRESCO - CPR		Impl. Partner :	00524 United Nations Dev.Programme	
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 04000 (Core Programme, UNU Centre)				
72445 - Common Services-Communications	0.00	9,429.00	0.00	9,429.00
Total for Fund 04000	0.00	9,429.00	0.00	9,429.00
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	147.44	0.00	147.44
Total for Fund 30000	0.00	147.44	0.00	147.44
Total for Activity ACTIVITY6	0.00	9,576.44	0.00	9,576.44
Total for Output : 00089429	0.00	2,998,100.07	0.00	2,998,100.07
Project Total :	0.00	2,998,100.07	0.00	2,998,100.07

Signed By :

Signed By :



KOTO DE SEMBOLI Bruno

Date :

02/09/16

Date :

02/08/16

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UN Development Programme  
Report ID: unglcdrv

# Combined Delivery Report by Activity

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Run Time: 02-09-2016 19:09:57

## Selection Criteria :

Business Unit : CAF10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00089429

Project Id : ALL	Period : Jan-Dec (2015)
Output # : ALL	Impl. Partner :
	Location :

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Combined Delivery Report by Activity



UN Development Programme  
Report ID: unglcdrb

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Run Time: 02-09-2016 19:09:59

Funds Utilization

Selection Criteria :

Business Unit : CAF10  
Period : Jan-Dec (2015)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00089429

Project/Award: 00072855 Appui Institutionnel pour la

Period : As Of Dec31,2015

Output #	00089429	Impl. Partner :00524 United Nations Dev.Programme	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			212,256.71
Inventory			0.00
Prepayments			0.00
Commitments			160,684.99

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12/11





Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
A Desks	000000000523			CAFPRESO	26/11/2014	26/11/2014	1 573,59	1 451,20	1	131403	001981	00012	00089429	04000
TOYOTA PRADO	TB 025 BG	JTEB71J907006553		CAFPRESO	14/08/2009	14/08/2009	48 733,31	22 674,52	1	131403	001981	10714	00089429	30000
TOYOTA LAND CRUISER	TB115BG	JTEB71J907006583		CAFPRESO	10/11/2009	10/11/2009	48 167,72	23 414,85	1	131403	001981	10714	00089429	30000
TOYOTA LAND CRUISER	TB122BG	HTF722G7D30395731		CAFPRESO	10/11/2009	10/11/2009	48 167,72	23 414,85	1	131403	001981	10714	00089429	30000
TOYOTA LAND CRUISER	TB121BG	JTEB71J907006518		CAFPRESO	10/11/2009	10/11/2009	48 167,72	23 414,85	1	131403	001981	10714	00089429	30000
TOYOTA HILUX D8D	TB026BG	JTEBK29J000046366		CAFPRESO	14/08/2009	14/08/2009	44 710,20	20 802,66	1	131403	001981	10714	00089429	30000
GENERATOR	DDRGenerator01	FGWPEPPCATS20800		CAFPRESO	08/10/2009	08/10/2009	13 430,00	9 233,12	1	131403	001981	10714	00089429	30000
BGAN	DRBGGAN01	LUTC01072301507		CAFPRESO	20/12/2009	20/12/2009	3 800,00	910,42	1	131403	001981	10714	00089429	30000
BGAN	DRBGGAN02	LUTC01072701316		CAFPRESO	20/12/2009	20/12/2009	3 800,00	910,42	1	131403	001981	10714	00089429	30000
BGAN	DRBGGAN03	LUTC01072701331		CAFPRESO	20/12/2009	20/12/2009	3 800,00	910,42	1	131403	001981	10714	00089429	30000
BGAN	DRBGGAN04	LUTC01072301639		CAFPRESO	20/12/2009	20/12/2009	3 800,00	910,42	1	131403	001981	10714	00089429	30000
COLOR PRINTER	DDR05	CE708A		CAFPRESO	03/01/2011	03/01/2011	3 455,00	1 727,50	1	131403	001981	10714	00089429	30000
MULTI FUNCTION PRINTER	DDR07	CNRTB16664		CAFPRESO	15/07/2010	15/07/2010	3 400,00	1 530,00	1	131403	001981	10714	00089429	30000
MULTI FUNCTION PRINTER	DDR06	CNRTB16675		CAFPRESO	15/07/2010	15/07/2010	3 400,00	1 530,00	1	131403	001981	10714	00089429	30000
MULTI FUNCTION PRINTER	DDRPRTNTR01	CNHNB00201		CAFPRESO	15/07/2010	15/07/2010	3 400,00	1 530,00	1	131403	001981	10714	00089429	30000
RACK SERVER	DDRSRVFR1	GC030ZK1		CAFPRESO	20/12/2009	20/12/2009	2 516,54	602,92	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter07	84D0946000280		CAFPRESO	21/12/2009	21/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter06	P330036104		CAFPRESO	21/12/2009	21/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter14	84D092300055		CAFPRESO	21/12/2009	21/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter13	84D092300083		CAFPRESO	21/12/2009	21/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter12	84D09230234		CAFPRESO	21/12/2009	21/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter11	84D09230243		CAFPRESO	21/12/2009	21/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter10	84D09230271		CAFPRESO	21/12/2009	21/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter09	84D09230278		CAFPRESO	22/12/2009	22/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
ID CARD PRINTERS	DDRPrinter08	P330035919		CAFPRESO	23/12/2009	23/12/2009	2 500,00	598,96	1	131403	001981	10714	00089429	30000
LAPTOP DELL LATITUDE	UMDDR01HWY41	HWY4141		CAFPRESO	20/12/2009	20/12/2009	1 995,00	477,97	1	131403	001981	10714	00089429	30000
LAPTOP DELL LATITUDE	UMDDR035WY41	9WY4141		CAFPRESO	20/12/2009	20/12/2009	1 995,00	477,97	1	131403	001981	10714	00089429	30000
LAPTOP DELL LATITUDE	UMDDR025WY41	5WY4141		CAFPRESO	20/12/2009	20/12/2009	1 995,00	477,97	1	131403	001981	10714	00089429	30000
LAPTOP DELL LATITUDE	UMDDR045XV41	9XV4141		CAFPRESO	20/12/2009	20/12/2009	1 995,00	477,97	1	131403	001981	10714	00089429	30000
LAPTOP DELL LATITUDE	DDR1111T001.1	11T001.1		CAFPRESO	10/12/2009	10/12/2009	1 983,60	475,24	1	131403	001981	10714	00089429	30000
LAPTOP DELL LATITUDE	DDR1210T001.1	J0T001.1		CAFPRESO	10/12/2009	10/12/2009	1 983,60	475,24	1	131403	001981	10714	00089429	30000
A Diesel generators	000000000757			CAFI10	24/04/2015	24/04/2015	7 005,12	6 742,43	1	131403	001981	00117	00089429	30000
Land Cruiser Prado TX 5 door	000000000773	JTB99FI-30K017120		CAFPRESO	11/08/2015	11/08/2015	17 828,51	17 209,46	0,5	131403	001981	00012	00089429	04000
Hilux Double Cabin 5 seater L	000000000774	IAB		CAFPRESO	11/08/2015	11/08/2015	17 828,51	17 209,46	0,5	131403	001981	00012	00089429	04000
	000000000787	AHTTKZ2G103092845		CAFPRESO	30/12/2014	30/12/2014	28 126,51	25 587,31	1	131403	001981	00012	00089429	04000
TOTAL							389 557,65	209 969,81						

Sign by

Name  
Severals STERLING

Title  
Deputy Country Director / Operations

Office  
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Date

16/09/2016

Signature

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