



AUDIT

OF

UNDP CENTRAL AFRICAN REPUBLIC

PROJET D'APPUI AU CYCLE ÉLECTORAL 2014-2016 EN RCA
(Directly Implemented Project No. 86140, Output No. 93486)

Report No. 1667
Issue Date: 16 September 2016

**Report on the Audit of UNDP Central African Republic
Projet d'appui au cycle électoral 2014-2016 en RCA
(Project No. 86140, Output No. 93486)
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 *Projet d'appui au cycle électoral 2014-2016 en RCA* (Project No. 86140, Output No. 93486) (the Project), which is directly implemented and managed by the UNDP Country Office in 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 statement¹ 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	NFI** (in \$ '000)	Amount (in \$ '000)	Opinion	NFI (in \$ '000)
15,298	Unqualified	-	201	Qualified	86

* Expenditures recorded in the Combined Delivery Report were \$23,122,294. Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$7,824,120).

**NFI = Net Financial Impact

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

The audit firm qualified its opinion on project assets due to an overstatement of fixed assets by a net amount of \$85,626. However, the deficiencies identified in the internal controls of the project would not affect the achievement of the objectives of the audited entity.

Key recommendation: Total = 1, high priority = 1

The recommendation aims to ensure the safeguarding of assets, as well as compliance with legislative mandates, regulations and rules, policies and procedures.

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. The high (critical) priority recommendation is presented below:

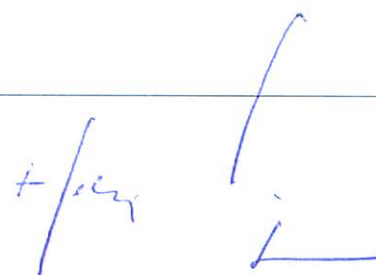
Non-compliance with
UNDP's assets
recognition policy
(Issue 1)

The audit noted a discrepancy in the value of the assets between the Atlas in-Service Report and the Project's physical inventory tracking list. This resulted in an overstatement of the fixed assets by a net amount of \$85,626.

Recommendation: The Office's management should maintain assets in line with the 'UNDP Programme and Operations Policies and Procedures' by making sure that the asset system is up to date. The Office should Identify assets intended to be transferred to third parties at the acquisition stage. Only those items meeting the UNDP asset criteria should be recognized as assets in Atlas.

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 “Projet d’Appui
au Cycle Electoral 2014-2016 en RCA”
31 December 2015

Project:86140
Output 93486

31 August 2016

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PART I: EXECUTIVE SUMMARY

Deloitte Touche Tohmatsu – Gabon conducted a combined financial audit and audit of internal controls and systems of the UNDP Project number 86140 (Output number 93486), "Project d'Appui au cycle Electoral 2014-2016 en RCA", hereafter referred to as "The Project", 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:

Statement of expenditure: Combined Delivery Report (CDR) and Funds Utilization statement (an annex to the CDR)	Unqualified
Statement of Fixed Assets	Qualified
Statement of Cash	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 \$85,626 summarized below and detailed in the Management letter, Part III:

No.	Finding description	Priority	Net Financial Impact USD
1	Noncompliance with UNDP asset recognition policy	High	\$85,626

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. Where the DIM Project under review does not have a dedicated bank account for the project, it will not be 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: Combined Delivery Report (CDR) and the accompanying Funds Utilization statement.

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement ("the statement") of the UNDP project number 86140 (Output number 93486), "PROJET D'APPUI AU CYCLE ELCTORAL 2014-2016", for the period from 1st January 2015 to 31st December 2015. Expenditures recorded in the CDR were \$23,122,293.93 Audited expenditures were \$15,298,173.15 while \$7,824,120.78 were excluded from the scope of our audit representing expenses processed and approved in locations outside UNDP Central Africa Republic.

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 expenditure of \$15,298,173.15 incurred by the project "PROJET D'APPUI AU CYCLE ELCTORAL 2014-2016" 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.

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, 8 September 2016

DELOITTE TOUCHE TOHMATSU – GABON

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Nicolas Balesme
Managing Partner – Chartered Accountant

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 86140 (Output number 93486), "PROJET D'APPUI AU CYCLE ELCTORAL 2014-2016", as at 31st 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. Included in the projects statement of fixed assets were (i) 15 assets costing \$88,690 that were erroneously recorded in the project's statement of fixed assets but were transferred to 3rd parties, (ii) 4 assets costing \$11,834 that met the UNDP definition and criteria of assets but were expensed in error and not added to the project's statement of fixed assets, (iii) 2 items costing \$8,770 that did not qualify as assets, but were booked as assets. The aforementioned errors were yet to be corrected in the Atlas asset module at period end, 31 December 2015, and resulted in the statement of fixed assets to be overstated with a net amount of \$85,626 i.e. 42.5% of the total value of assets (at cost).

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 of the UNDP project number 86140 (Output number 93486), "PROJET D'APPUI AU CYCLE ELCTORAL 2014-2016", amounting to \$201,368.66 (at cost) as at 31st December 2015 in accordance with the UNDP accounting policies.

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, 8 September 2016

DELOITTE TOUCHE TOHMATSU – GABON

A large, stylized handwritten signature in black ink, consisting of a large loop and a trailing line.

Nicolas Balesme
Managing Partner – Chartered Accountant

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

Auditor's report to:

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

"PROJET D'APPUI AU CYCLE ELECTORAL 2014-2016 EN RCA" (PROJECT NUMBER 86140, OUTPUT NUMBER 93486)

We have completed our audit of the PROJECT NUMBER 86140, PROJET D'APPUI AU CYCLE ELECTORAL 2014-2016 EN RCA (PROJECT OUTPUT NUMBER 93486), 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;
- a categorization of the overall internal control report into satisfactory, partially satisfactory or unsatisfactory;
- 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.

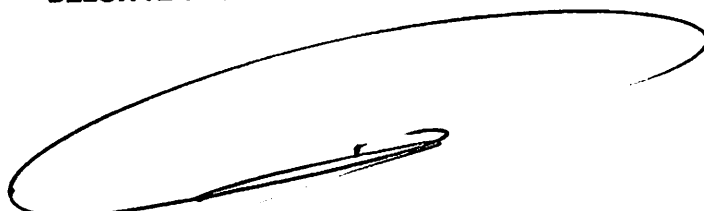
Per our terms of reference, we have categorized our audit findings by risk severity as high, medium or low. We have classified possible causes and obtained management comments for the findings.

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

Yours faithfully

Libreville, 8 September 2016

DELOITTE TOUCHE TOHMATSU – GABON



Nicolas Balesme
Managing Partner – Chartered Accountant

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OVERVIEW OF PROJECT PROGRESS AND ASSESSMENT OF INTERNAL CONTROL SYSTEM

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

Description of procedures	Findings	Rating (Detail in appendix D)
Organization and staffing: Assess the overall structure of project's activities for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.	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.	Satisfactory
Project management: 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 project funds and monitoring of implementation towards achieving deliverables set out in the work plan. Review the quarterly and annual programmatic reports and assess them in terms of compliance with UNDP guidelines, including the work plan and budget.	The accumulated expenditure since the start of the project amounts to 91 % of the budget.	Satisfactory
Human resources: 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	Eleven (11) recruitments were recorded as part of the PACEC project. We have selected two (2) recruitment files to ensure that the recruitment and selection of staff members is done in accordance with	Satisfactory

Description of procedures	Findings	Rating (Detail in appendix D)
personnel and include contract administration, performance appraisal, and attendance control, calculation of salaries and entitlements, payroll preparation and payment, and management of personnel records.	UNDP recruitment process. Based on our test of the recruitment process, we have identified no exceptions.	
Finance: 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.	We selected 93 items from the project transactional detail. We have selected all categories of expenditure and we covered a scope of 70%. No significant exceptions were noted.	Satisfactory
Cash management: Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or field office. Special attention to be given to petty cash.	Not applicable. There is no dedicated bank account for this project.	Not applicable
Procurement: 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.	We have not found any instance of non-compliance.	Satisfactory
Asset management/ Inventory: 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	All the items selected are fully documented. Please see full description of detail finding 1 presented below on page 14.	Unsatisfactory

Description of procedures	Findings	Rating (Detail in appendix D)
met the identified needs and whether its use was in line with intended purposes. The review work was to cover equipment (typically vehicles and office equipment) purchased for use by the project. The procedures for receipt, storage and disposal shall also be reviewed. Assess whether assets procured with project funds 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.).		
Information systems: Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the 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
General administration: 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

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 an approval to dispose assets is granted, the asset register needs to be updated shortly to maintain the reliability and integrity of the organisation'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 (Appendix C) highlighted a gap of \$66,464.

	USD Amount*
Statement of Assets: Atlas in Service Report (Appendix B)	201 369
Physical inventory tracking list (Appendix C)	134 905
Gap	66 464

*Asset values are at cost.

The Office clarified the discrepancy between the two sets of asset data as follows:

No. of Assets involved	Reason for discrepancy	USD	Action steps (on-going)
4	Asset to be capitalized into Atlas	11 834	To be booked as assets in Atlas
15	Asset not managed by the Office	-88 690	To be removed from assets in Atlas, transferred to 3rd party.
2	Expense capitalized erroneously	-8 770	To be removed from Atlas and to be booked as operating expenses.
3	Amounts to be adjusted	-148	Inventory amounts to be updated with correct asset amount.
30	Items with cost < 1500 \$	19 310	Non capital custodial items, tracked by the Office outside Atlas. Not included in the Atlas in service report
		-66 463	

The following discrepancies with a net total amount of \$85,626 impacted on the Statement of Assets (Appendix B):

- 4 items costing \$11,834 that met the UNDP definition and criteria of assets but were expensed in error, to be added as assets in Atlas.
- 15 items costing \$88,690 that should not have been recorded as UNDP's assets, since they were due for immediate transfer to 3rd parties, to be used and controlled by the 3rd party and not UNDP.
- 2 items costing \$8,770 booked erroneously as assets that were not assets.

\$19,310 related to 30 non-capital custodial items (unit cost <\$1,500) tracked by the Office in line with UNDP guidelines in POPP and 3 assets that needed amount adjustments, totalling \$148, in the inventory records to update the full asset cost recorded in the Atlas system. The aforementioned had no impact on the statement of assets in Atlas since it related only to the inventory tracking list. (Appendix C).

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 discrepancies were identified. This resulted in an overstatement of the statement of fixed assets for a net amount of \$85,626 i.e. 42.5% of the total cost of Project assets.

Recommendation

Management should maintain assets in line with UNDP "Programme and Operations Policies and Procedures" by making sure that the asset system is up to date. Identify assets intended to be transferred to third parties as such at the acquisition stage in order to avoid booking them as assets. Only those items meeting the UNDP asset criteria should be recognized as assets in the accounting system Atlas.

Priority

High

Management response and action plan

The project has registered some items as assets when acquiring during the electoral process. The correction was not made on time due to the pressure of the electoral operations. Corrective action will be taken by end of September 2016.

Auditor's response

APPENDIXES

A: Combined Delivery Report (CDR)

B: Statement of Fixed Assets

C: Physical Inventory

D: Definition of standard audits ratings to audit report covering the audit of internal controls and systems

AUDIT RATINGS

Satisfactory	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.
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 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.

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 for 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 for 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 fieldwork. Therefore, low priority recommendations are <u>not included in this report</u> .

E: 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.

Combined Delivery Report by Activity

UN Development Programme
Report ID: ungicdrb

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Run Time: 19-02-2016 16:02:42

Selection Criteria:

Business Unit: CAF10
Period: Jan-Dec (2015)
Selected Project Id: 00086140
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: ALL

Project Id : 00086140		Projet d'Appui au Cycle Electro		Period :	Jan-Dec (2015)
Output # : 00093486		PACEC		Impl. Partner :	99999 UNDP
				Location :	Central African Republic
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
Activity : ()					
Fund : 04000 (Core Programme, UNU Centre)					
73410 - Maint. Oper of Transport Equip	0.00	- 3,326.53	0.00	- 3,326.53	
77630 - Dep Exp Owned - ITC	0.00	1,198.80	0.00	1,198.80	
77660 - Dep Exp Owned -Vehicle	0.00	3,451.03	0.00	3,451.03	
Total for Fund 04000	0.00	1,323.30	0.00	1,323.30	
Fund : 30000 (PROGRAMME COST SHARING)					
75105 - Facilities & Admin - Implement	0.00	2.42	0.00	2.42	
77640 - Dep Exp Owned - F&F	0.00	30.24	0.00	30.24	
Total for Fund 30000	0.00	32.66	0.00	32.66	
Fund : 30079 (EUROPEAN COMMISSION)					
72405 - Acquisition of Communic Equip	0.00	671,732.40	0.00	671,732.40	
75105 - Facilities & Admin - Implement	0.00	47,227.59	0.00	47,227.59	
77630 - Dep Exp Owned - ITC	0.00	2,755.60	0.00	2,755.60	
77640 - Dep Exp Owned - F&F	0.00	191.76	0.00	191.76	
Total for Fund 30079	0.00	721,907.35	0.00	721,907.35	
Total for Activity	0.00	723,263.31	0.00	723,263.31	
Activity : ACTIVITY 1 (Appui Enregistrement Electeurs)					
Fund : 04000 (Core Programme, UNU Centre)					
72405 - Acquisition of Communic Equip	0.00	749.55	0.00	749.55	
76125 - Realized Loss	0.00	21.95	0.00	21.95	
Total for Fund 04000	0.00	771.50	0.00	771.50	
Fund : 30000 (PROGRAMME COST SHARING)					
71405 - Service Contracts-Individuals	0.00	21,232.36	0.00	21,232.36	
72402 - Building Maintenance	0.00	3,670.69	0.00	3,670.69	
73107 - Rent - Meeting Rooms	0.00	1,004.88	0.00	1,004.88	
75105 - Facilities & Admin - Implement	0.00	374.05	0.00	374.05	
Total for Fund 30000	0.00	26,281.98	0.00	26,281.98	

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UN Development Programme
Report ID: unglcdrv

Combined Delivery Report by Activity

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Project Id : 00088140 Projet d'Appui au Cycle Electro
Output # : 00093486 PACEC

Period : Jan-Dec (2015)
Impl. Partner : 99999 UNDP
Location : Central African Republic

Govt Exp UNDP Exp UN Agencies Exp Total Exp

Fund : 30071 (Programme Cost Sharing GOV1)

71405 - Service Contracts-Individuals	0.00	308,985.32	0.00	308,985.32
72399 - Other Materials and Goods	0.00	4,269.78	0.00	4,269.78
72505 - Stationery & other Office Supp	0.00	1,329.72	0.00	1,329.72
72815 - Inform Technology Supplies	0.00	28,903.72	0.00	28,903.72
73105 - Rent	0.00	2,257.86	0.00	2,257.86
73120 - Utilities	0.00	26,573.41	0.00	26,573.41
73405 - Rental & Maint-Other Office Eq	0.00	258.04	0.00	258.04
76125 - Realized Loss	0.00	125.84	0.00	125.84
Total for Fund 30071	0.00	372,703.69	0.00	372,703.69

Fund : 30079 (EUROPEAN COMMISSION)

71305 - Local Consult - Shl Term-Tech	0.00	98,398.57	0.00	98,398.57
71405 - Service Contracts-Individuals	0.00	2,904,558.14	0.00	2,904,558.14
71605 - Travel Tickets-International	0.00	7,377.73	0.00	7,377.73
71615 - Daily Subsistence Allow-Intl	0.00	9,407.67	0.00	9,407.67
71635 - Travel - Other	0.00	29,619.60	0.00	29,619.60
72120 - Svc Co-Trade and Business Serv	0.00	10,285.57	0.00	10,285.57
72125 - Svc Co-Studies & Research Serv	0.00	849,449.31	0.00	849,449.31
72130 - Svc Co-Transportation Services	0.00	9,772.40	0.00	9,772.40
72135 - Svc Co-Communications Service	0.00	916.11	0.00	916.11
72140 - Svc Co-Information Technology	0.00	411.47	0.00	411.47
72145 - Svc Co-Training and Educ Serv	0.00	843.12	0.00	843.12
72210 - Machinery and Equipment	0.00	9,493.93	0.00	9,493.93
72220 - Furniture	0.00	202,468.51	0.00	202,468.51
72311 - Fuel, petroleum and other oils	0.00	64,599.32	0.00	64,599.32
72370 - Security related goods and mat	0.00	7,851.00	0.00	7,851.00
72399 - Other Materials and Goods	0.00	2,184,830.04	0.00	2,184,830.04
72402 - Building Maintenance	0.00	399.76	0.00	399.76
72425 - Mobile Telephone Charges	0.00	21,873.38	0.00	21,873.38
72440 - Connectivity Charges	0.00	97,865.95	0.00	97,865.95
72505 - Stationery & other Office Supp	0.00	33,535.54	0.00	33,535.54
72510 - Publications	0.00	2,731.34	0.00	2,731.34
72515 - Print Media	0.00	14,105.55	0.00	14,105.55
72715 - Hospitality Catering	0.00	14,461.40	0.00	14,461.40
72805 - Acquis of Computer Hardware	0.00	133,140.12	0.00	133,140.12
72810 - Acquis of Computer Software	0.00	163,179.54	0.00	163,179.54
72815 - Inform Technology Supplies	0.00	638,796.62	0.00	638,796.62
73105 - Rent	0.00	1,124.23	0.00	1,124.23
73107 - Rent - Meeting Rooms	0.00	5,034.61	0.00	5,034.61
73110 - Custodial & Cleaning Services	0.00	14,541.33	0.00	14,541.33
73120 - Utilities	0.00	102,849.66	0.00	102,849.66
73216 - Construction Cost	0.00	100,454.50	0.00	100,454.50
73310 - Maint & Licencing of Software	0.00	60.01	0.00	60.01
73405 - Rental & Maint-Other Office Eq	0.00	192.82	0.00	192.82
73410 - Maint, Oper of Transport Equip	0.00	6,122.96	0.00	6,122.96
74210 - Printing and Publications	0.00	6,538.50	0.00	6,538.50
74215 - Promotional Materials and Dist	0.00	275,493.23	0.00	275,493.23
74705 - Port Operation	0.00	21,670.68	0.00	21,670.68
74720 - Distribution Cost	0.00	906,451.23	0.00	906,451.23
74725 - Other L.T.S.H	0.00		0.00	

Combined Delivery Report by Activity

UN Development Programme
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Project id : 00088140		Projet d'Appui au Cycle Electo		Period :	Jan-Dec (2016)
Output # : 00093486		PACEC		Impl. Partner :	9999 UNDP
				Location :	Central African Republic
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
75105 - Facilities & Admin - Implement	0.00	660,133.60	0.00	660,133.60	
75705 - Learning costs	0.00	269.79	0.00	269.79	
75706 - Learning - ticket costs	0.00	8,752.04	0.00	8,752.04	
75710 - Participation of counterparts	0.00	15,681.45	0.00	15,681.45	
75711 - TrnWkshp&Conf - Stipends	0.00	1,582.38	0.00	1,582.38	
76125 - Realized Loss	0.00	7,409.89	0.00	7,409.89	
76135 - Realized Gain	0.00	-2,711.89	0.00	-2,711.89	
Total for Fund 30079	0.00	9,669,337.53	0.00	9,669,337.53	
Total for Activity ACTIVITY 1	0.00	10,069,094.70	0.00	10,069,094.70	
Activity : ACTIVITY 2 (Appui Opérations Electorales)					
Fund : 30000 (PROGRAMME COST SHARING)					
63515 - Security-related Costs	0.00	749.55	0.00	749.55	
71405 - Service Contracts-Individuals	0.00	174,094.91	0.00	174,094.91	
71605 - Travel Tickets-International	0.00	8,094.67	0.00	8,094.67	
71635 - Travel - Other	0.00	34,485.24	0.00	34,485.24	
72125 - Svc Co-Studies & Research Serv	0.00	164,744.28	0.00	164,744.28	
72210 - Machinery and Equipment	0.00	50,545.98	0.00	50,545.98	
72220 - Furniture	0.00	10,724.84	0.00	10,724.84	
72311 - Fuel, petroleum and other oils	0.00	44,103.93	0.00	44,103.93	
72399 - Other Materials and Goods	0.00	1,765,424.87	0.00	1,765,424.87	
72415 - Courier Charges	0.00	543.36	0.00	543.36	
72425 - Mobile Telephone Charges	0.00	2,713.19	0.00	2,713.19	
72435 - E-mail-Subscription	0.00	2,715.36	0.00	2,715.36	
72445 - Common Services-Communications	0.00	2,400.93	0.00	2,400.93	
72505 - Stationery & other Office Supp	0.00	91,332.06	0.00	91,332.06	
72510 - Publications	0.00	105,668.11	0.00	105,668.11	
72515 - Pnnt Media	0.00	399.31	0.00	399.31	
72715 - Hospitality Catering	0.00	6,306.77	0.00	6,306.77	
72805 - Acquis of Computer Hardware	0.00	1,487.19	0.00	1,487.19	
72815 - Inform Technology Supplies	0.00	196.02	0.00	196.02	
73105 - Rent	0.00	6,187.51	0.00	6,187.51	
73107 - Rent - Meeting Rooms	0.00	4,814.73	0.00	4,814.73	
73115 - Moving Expenses	0.00	130,625.00	0.00	130,625.00	
73205 - Premises Alternations	0.00	927.34	0.00	927.34	
73216 - Construction Cost	0.00	8,095.93	0.00	8,095.93	
73405 - Rental & Maint-Other Office Eq	0.00	1,495.23	0.00	1,495.23	
74215 - Promotional Materials and Dist	0.00	3,818.16	0.00	3,818.16	
74225 - Other Media Costs	0.00	4,806.69	0.00	4,806.69	
75105 - Facilities & Admin - Implement	0.00	151,468.19	0.00	151,468.19	
75708 - Learning - subcontracts	0.00	8,481.15	0.00	8,481.15	
75711 - TrnWkshp&Conf - Stipends	0.00	53,550.00	0.00	53,550.00	
76110 - Foreign Exch Translation Loss	0.00	3,674.07	0.00	3,674.07	
76125 - Realized Loss	0.00	2,007.43	0.00	2,007.43	
76135 - Realized Gain	0.00	-1,044.14	0.00	-1,044.14	
Total for Fund 30000	0.00	2,845,637.86	0.00	2,845,637.86	

Combined Delivery Report by Activity

UN Development Programme
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Project Id : 00085140	Projet d'Appui au Cycle Electro	Period :	Jan-Dec (2015)
Output # : 00093486	PACEC	Impl. Partner :	9999 UNDP
		Location :	Central African Republic
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult -Sht Term-Tech	0.00	32,975.25	0.00	32,975.25
71405 - Service Contracts-Individuals	0.00	789,969.14	0.00	789,969.14
71605 - Travel Tickets-International	0.00	668.92	0.00	668.92
71615 - Daily Subsistence Allow-Intl	0.00	13,091.36	0.00	13,091.36
71620 - Daily Subsistence Allow-Local	0.00	2,008.65	0.00	2,008.65
71635 - Travel - Other	0.00	39,677.59	0.00	39,677.59
72311 - Fuel, petroleum and other oils	0.00	235,525.30	0.00	235,525.30
72402 - Building Maintenance	0.00	11,338.44	0.00	11,338.44
72425 - Mobile Telephone Charges	0.00	1,323.09	0.00	1,323.09
72505 - Stationery & other Office Supp	0.00	14,603.92	0.00	14,603.92
72510 - Publications	0.00	177.36	0.00	177.36
72515 - Print Media	0.00	2,461.13	0.00	2,461.13
73105 - Rent	0.00	121,328.16	0.00	121,328.16
74210 - Printing and Publications	0.00	121.34	0.00	121.34
75708 - Learning - subcontracts	0.00	2,816.52	0.00	2,816.52
76125 - Realized Loss	0.00	77.93	0.00	77.93
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01
Total for Fund 30071	0.00	1,268,164.09	0.00	1,268,164.09

Fund : 30079 (EUROPEAN COMMISSION)

71405 - Service Contracts-Individuals	0.00	859,577.54	0.00	859,577.54
72125 - Svc Co-Studies & Research Serv	0.00	1,950.00	0.00	1,950.00
72170 - Svc Co-Humanitarian Aid & Relif	0.00	429,979.50	0.00	429,979.50
72399 - Other Materials and Goods	0.00	2,678,543.97	0.00	2,678,543.97
72505 - Stationery & other Office Supp	0.00	81,663.56	0.00	81,663.56
72515 - Print Media	0.00	6,280.52	0.00	6,280.52
73105 - Rent	0.00	509,752.40	0.00	509,752.40
73115 - Moving Expenses	0.00	1,465,958.41	0.00	1,465,958.41
73120 - Utilities	0.00	1,507.33	0.00	1,507.33
74210 - Printing and Publications	0.00	59,678.20	0.00	59,678.20
74510 - Bank Charges	0.00	18.42	0.00	18.42
74725 - Other L.T.S.H	0.00	2,358.40	0.00	2,358.40
75105 - Facilities & Admin - Implement	0.00	426,808.77	0.00	426,808.77
76135 - Realized Gain	0.00	- 0.09	0.00	- 0.09
Total for Fund 30079	0.00	6,524,076.93	0.00	6,524,076.93

Total for Activity ACTIVITY 2 0.00 10,637,878.88 0.00 10,637,878.88

Activity : ACTIVITY 3 (Appui Educat* Civique & Comm)

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult -Sht Term-Tech	0.00	1,356.59	0.00	1,356.59
72105 - Svc Co-Construction & Engineer	0.00	58.62	0.00	58.62
72505 - Stationery & other Office Supp	0.00	201.59	0.00	201.59
72715 - Hospitality Catering	0.00	13,498.94	0.00	13,498.94
74215 - Promotional Materials and Dist	0.00	1,370.84	0.00	1,370.84

Combined Delivery Report by Activity



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Report ID: ungicdrp

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Project Id : 00086140 Projet d'Appui au Cycle Electro		Period :	Jan-Dec (2015)	
Output # : 00093488 PACEC		Impl Partner :	99999 UNDP	
		Location :	Central African Republic	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	287.04	0.00	287.04
75705 - Learning costs	0.00	4,435.09	0.00	4,435.09
75708 - Learning - subcontracts	0.00	6,001.77	0.00	6,001.77
75709 - Learning - training of counter	0.00	10,999.01	0.00	10,999.01
75711 - TrmWrkshp&Conf - Stipends	0.00	1,160.78	0.00	1,160.78
75712 - TrmWrkshp&Conf - Honorariums	0.00	133.98	0.00	133.98
76125 - Realized Loss	0.00	79.11	0.00	79.11
76135 - Realized Gain	0.00	-84.43	0.00	-84.43
Total for Fund 30000	0.00	39,498.93	0.00	39,498.93
Fund : 30071 (Programme Cost Sharing GOV1)				
75708 - Learning - subcontracts	0.00	2,134.35	0.00	2,134.35
76125 - Realized Loss	0.00	37.45	0.00	37.45
Total for Fund 30071	0.00	2,171.80	0.00	2,171.80
Fund : 30079 (EUROPEAN COMMISSION)				
71605 - Travel Tickets-International	0.00	4,447.52	0.00	4,447.52
71615 - Daily Subsistence Allow-Intl	0.00	6,747.77	0.00	6,747.77
75105 - Facilities & Admin - Implement	0.00	783.67	0.00	783.67
Total for Fund 30079	0.00	11,978.96	0.00	11,978.96
Total for Activity ACTIVITY 3	0.00	53,649.69	0.00	53,649.69
Activity : ACTIVITY 4 (Renfor Capa/Gestion & Coordin)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	58,584.65	0.00	58,584.65
61310 - Post Adjustment - IP Staff	0.00	31,232.75	0.00	31,232.75
62305 - Dependency Allowances-IP Staff	0.00	5,080.86	0.00	5,080.86
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,009.16	0.00	18,009.16
62315 - Contrib. to medical, social in	0.00	2,217.21	0.00	2,217.21
62320 - Mobility, Hardship, Non-remova	0.00	13,563.39	0.00	13,563.39
62330 - Rental Supplements - IP Staff	0.00	4,658.35	0.00	4,658.35
62335 - Hazard Duty Station Allow-IP	0.00	47,122.49	0.00	47,122.49
62340 - Annual Leave Expense - IP	0.00	16,588.40	0.00	16,588.40
63250 - Reimb for Med Costs (GS)	0.00	182.59	0.00	182.59
63335 - Home Leave Trvl & Allow-IP Stf	0.00	6,320.83	0.00	6,320.83
63340 - Proc trips/Rest & Recup-IP Stf	0.00	13,200.00	0.00	13,200.00
63360 - Medical Exams(inkl Pre-empl)	0.00	122.06	0.00	122.06
63365 - Special Oper Living Allow-IP	0.00	14,780.52	0.00	14,780.52
63520 - Personal Security Measures	0.00	2,100.00	0.00	2,100.00
63530 - Contribution to EOS Benefits	0.00	3,368.16	0.00	3,368.16
63535 - Contribution to Security	0.00	5,851.93	0.00	5,851.93
63540 - Contribution to Training	0.00	1,077.79	0.00	1,077.79
63545 - Contribution to ICT	0.00	1,347.27	0.00	1,347.27
63550 - Contributions to MAIP	0.00	359.27	0.00	359.27

Combined Delivery Report by Activity



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Project Id : 00088140 Prolet d'Appui au Cycle Electro		Period :	Jan-Dec (2016)	
Output # : 00093496 PACEC		Impl. Partner :	99999 UNDP	
		Location :	Central African Republic	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63555 - Contribution to UN JFA	0.00	2,694.53	0.00	2,694.53
63560 - Contributions to Appendix D	0.00	269.48	0.00	269.48
64306 - Appointment-Ticket Costs	0.00	7,982.50	0.00	7,982.50
64307 - Appointment-Subsistence Allow	0.00	4,062.54	0.00	4,062.54
64308 - Appointments-Lump Sum	0.00	8,717.85	0.00	8,717.85
64309 - Appointment Shipments	0.00	11,500.00	0.00	11,500.00
64322 - Reassignmnts-Subsistence Allow	0.00	4,062.54	0.00	4,062.54
64323 - Reassignments-Lump Sum	0.00	9,095.60	0.00	9,095.60
64324 - Reassignments-Shipmt	0.00	10,500.00	0.00	10,500.00
65115 - Contributions to ASHI Reserve	0.00	7,185.41	0.00	7,185.41
65135 - Payroll Mgt Cost Recovery ATLA	0.00	643.80	0.00	643.80
71205 - Intl Consultants-Sht Term-Tech	0.00	374,122.76	0.00	374,122.76
71305 - Local Consult -Sht Term-Tech	0.00	41,782.32	0.00	41,782.32
71405 - Service Contracts-Individuals	0.00	29,870.30	0.00	29,870.30
71410 - MAIP Premium SC	0.00	59.74	0.00	59.74
71415 - Contribution to Security SC	0.00	970.95	0.00	970.95
71605 - Travel Tickets-International	0.00	11,754.89	0.00	11,754.89
71615 - Daily Subsistence Allow-Intl	0.00	39,638.40	0.00	39,638.40
71620 - Daily Subsistence Allow-Local	0.00	4,745.34	0.00	4,745.34
72220 - Furniture	0.00	19,629.66	0.00	19,629.66
72311 - Fuel, petroleum and other oils	0.00	3,426.50	0.00	3,426.50
72405 - Acquisition of Communic Equip	0.00	3,361.31	0.00	3,361.31
72435 - E-mail-Subscription	0.00	1,050.27	0.00	1,050.27
72445 - Common Services-Communications	0.00	86,311.00	0.00	86,311.00
72505 - Stationery & other Office Supp	0.00	6,230.66	0.00	6,230.66
72510 - Publications	0.00	1,570.92	0.00	1,570.92
72805 - Acquis of Computer Hardware	0.00	11,908.56	0.00	11,908.56
73105 - Rent	0.00	8.55	0.00	8.55
73410 - Maint. Oper of Transport Equip	0.00	3,326.53	0.00	3,326.53
73505 - Reimb to UNDP for Supp Svcs	0.00	48.46	0.00	48.46
74210 - Printing and Publications	0.00	44,674.69	0.00	44,674.69
74325 - Contrib To CO Common Security	0.00	60,000.00	0.00	60,000.00
74505 - Insurance	0.00	2,319.07	0.00	2,319.07
74525 - Sundry	0.00	296.65	0.00	296.65
74696 - PP&E Expensed Items	0.00	16,899.00	0.00	16,899.00
74720 - Distribution Cost	0.00	735.00	0.00	735.00
75711 - TrnWrkshp&Conf - Stipends	0.00	2,134.78	0.00	2,134.78
76125 - Realized Loss	0.00	380.50	0.00	380.50
76135 - Realized Gain	0.00	- 1,780.96	0.00	- 1,780.96
77150 - Reimb For Med Costs (LNO)-TA	0.00	356.03	0.00	356.03
77305 - Salaries - IP Staff-TA	0.00	159,503.96	0.00	159,503.96
77306 - Appoint-Tk cost-IP Staff-TA	0.00	2,618.20	0.00	2,618.20
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	20,288.16	0.00	20,288.16
77309 - Appoint-shipment-IP Staff-TA	0.00	5,800.00	0.00	5,800.00
77310 - Post Adjustment - IP Staff-TA	0.00	100,760.00	0.00	100,760.00
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	3,193.26	0.00	3,193.26
77320 - Assg hardship & mob allow-TA	0.00	31,979.57	0.00	31,979.57
77335 - Hazard Duty Stat Allow-IP-TA	0.00	894.20	0.00	894.20
77345 - Dep Allowances-IP Staff-TA	0.00	7,642.38	0.00	7,642.38
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	15,770.60	0.00	15,770.60
77365 - Spec Oper Living Allow-IP-TA	0.00	36,161.27	0.00	36,161.27
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	49,976.51	0.00	49,976.51
77385 - Contribution to Security	0.00	16,917.15	0.00	16,917.15
77386 - Contribution to ICT_TA	0.00	3,904.00	0.00	3,904.00

Combined Delivery Report by Activity



UN Development Programme
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Project Id : 00086140 Projet d'Appui au Cycle Electro		Period :	Jan-Dec (2016)	
Output # : 00093486 PACEC		Impl. Partner :	99999 UNDP	
		Location :	Central African Republic	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77395 - MAIP Premium TA/IP	0.00	1,041.05	0.00	1,041.05
77396 - PAYROLL MGT COST RECOVERY	0.00	1,738.26	0.00	1,738.26
77397 - Appendix D TA/IP	0.00	780.81	0.00	780.81
Total for Fund 04000	0.00	1,537,283.19	0.00	1,537,283.19
Fund : 30071 (Programme Cost Sharing GOV1)				
71305 - Local Consult.-Sht Term-Tech	0.00	4,187.00	0.00	4,187.00
71405 - Service Contracts-Individuals	0.00	25.12	0.00	25.12
72311 - Fuel, petroleum and other oils	0.00	5,024.42	0.00	5,024.42
72505 - Stationery & other Office Supp	0.00	5,108.99	0.00	5,108.99
74525 - Sundry	0.00	8,500.05	0.00	8,500.05
76125 - Realized Loss	0.00	0.05	0.00	0.05
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
Total for Fund 30071	0.00	22,845.62	0.00	22,845.62
Fund : 30079 (EUROPEAN COMMISSION)				
62335 - Hazard Duty Station Allow-IP	0.00	11,200.00	0.00	11,200.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	4,800.00	0.00	4,800.00
71305 - Local Consult.-Sht Term-Tech	0.00	56,385.15	0.00	56,385.15
73420 - Leased Vehicles	0.00	254.57	0.00	254.57
75105 - Facilities & Admin - Implement	0.00	5,084.78	0.00	5,084.78
76125 - Realized Loss	0.00	554.04	0.00	554.04
Total for Fund 30079	0.00	78,278.54	0.00	78,278.54
Total for Activity ACTIVITY 4	0.00	1,638,407.35	0.00	1,638,407.35
Total for Output : 00093486	0.00	23,122,293.93	0.00	23,122,293.93
Output # : 00097436 PACEC - Contribution du PBF		Impl. Partner :	99999 UNDP	
		Location :	Central African Republic	
Activity : ACTIVIT1 (Paiement Indemnités journalier)				
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	270,418.70	0.00	270,418.70
72505 - Stationery & other Office Supp	0.00	2,545.71	0.00	2,545.71
Total for Fund 30000	0.00	272,964.41	0.00	272,964.41
Total for Activity ACTIVIT1	0.00	272,964.41	0.00	272,964.41



UN Development Programme
Report ID: unglcrrb

Combined Delivery Report by Activity

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Run Time: 19-02-2016 16:02:43

Project Id : 00085140		Projet d'Appui au Cycle Electro		Period :	Jan-Dec (2015)
Output # : 00097436		PACEC - Contribution du PBF		Impl. Partner :	99999 UNDP
				Location :	Central African Republic
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
Total for Output : 00097436	0.00	272,964.41	0.00	272,964.41	
Project Total :	0.00	23,395,258.34	0.00	23,395,258.34	

Deloitte Touche Tohmatsu - GABON

Deloitte Touche Tohmatsu

Tél. (241) 77 21 43 - 74 41 93

Fax. (241) 74 41 92

BP 4800 - LIBREVILLE

NIF 793 742 T

Nicolas Balesme

N. Balesme

Dominique Bantier - Chartered Accountant

Signed By

[Signature]

Date

20/02/2016

Signed By

[Signature]

Date

21/2/16

Combined Delivery Report by Activity

UN Development Programme
Report ID: ungicdrb

Page 9 of 10
Run Time: 19-02-2016 16:02:44

Selection Criteria :

Business Unit : CAF10
Period : Jan-Dec (2015)
Selected Project Id : 00086140
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL Output # : ALL		Period : Jan-Dec (2015) Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
31401 - Cen Afr Rep- Central	0 00	151,939.86	0 00	151,939.86
31402 - Cen Afr Rep- UN Dev Coord	0 00	9,902.20	0 00	9,902.20
31403 - Cen Afr Rep- Crisis Prev & Rcvry	0 00	20,093,903.96	0 00	20,093,903.96
31404 - Cen Afr Rep- Dem Governance	0 00	3,133,499.18	0 00	3,133,499.18
31406 - Cen Afr Rep- HIV/AIDS	0 00	771.50	0 00	771.50
31408 - Cen Afr Rep- Poverty Reduction	0 00	5,241.64	0 00	5,241.64

Combined Delivery Report by ActivityUN Development Programme
Report ID: unglcdrbPage 10 of 10
Run Time: 19-02-2016 16:02:46**Funds Utilization****Selection Criteria :**Business Unit : CAF10
Period : Jan-Dec (2015)
Selected Project Id : 00086140
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00086140 Projet d'Appui au Cycle Electro

Period : As Of Dec31,2016

Output # 00093486 Impl. Partner :99999 UNDP

UNDP AMOUNT

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	193,741.23
Inventory	0.00
Prepayments	0.00
Commitments	666,572.10

AM In Service Report

UN Development Programme

Report ID: UNAM600, Run Time: 01-09-2016 17:09:17

PROJET D'APPUI AU CYCLE ELECTORAL EN RCA (PACEC)

VISA POUR AUTHENTICATION
Deloitte Touche Tohmatsu

Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Dep ID	Impl Agency	Donor	Project	Fund code
A Notebook computers	PACEC02	5CD4324NMV		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Notebook computers	PACEC04	5CD4324NL7		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Notebook computers	PACEC06	5CD4324NMB		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Notebook computers	PACEC01	5CD4324NLK		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Notebook computers	PACEC07	5CD4324NLQ		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Notebook computers	PACEC09	5CD4324NMF		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Notebook computers	PACEC03	5CD4324NM1		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Notebook computers	PACEC05	5CD4324NMZ		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Notebook computers	PACEC08	5CD4324NMS		CAFPACCE	04/06/2015	04/06/2015	1 826,69	1 693,49	1 000	31403	001981	00012	00093486	04000
A Modular office packages	000000000770			CAFPACCE	13/07/2015	13/07/2015	1 917,60	1 853,68	1 000	31403	001981	10159	00093486	30079
A Modular office packages	000000000771			CAFPACCE	13/07/2015	13/07/2015	1 917,60	1 853,68	1 000	31403	001981	10159	00093486	30079
A Modular office packages	000000000772			CAFPACCE	13/07/2015	13/07/2015	1 917,60	1 853,68	1 000	31403	001981	10159	00093486	30079
A All terrain vehicles	20000031	JTEBD9FJ00K015566		CAFPACCE	13/07/2015	13/07/2015	50 545,98	48 439,90	1 000	31403	001981	10159	00093486	30079
Car jeep and station	TC5348G	AHTFK22G003093680		CAFPACCE	27/07/2015	27/07/2015	3 326,53	3 280,33	1 000	31403	001981	10159	00093486	30079
A Scanners	000000000782	21GG409234	DR G1100	CAFPACCE	30/09/2015	30/09/2015	3 724,00	3 568,83	1 000	31403	001981	10159	00093486	30079
FUJITSU Scanner fi-6400	000000000783	AKFCC00055	fi-6400	CAFPACCE	30/09/2015	30/09/2015	3 724,00	3 568,83	1 000	31403	001981	10159	00093486	30079
A Scanners	000000000784	21GG409231	DR G1100	CAFPACCE	30/09/2015	30/09/2015	3 724,00	3 568,83	1 000	31403	001981	10159	00093486	30079
A Scanners	000000000785	21GG409235	DR G1100	CAFPACCE	30/09/2015	30/09/2015	3 724,00	3 568,83	1 000	31403	001981	10159	00093486	30079
Canon imageRUNNER Advance C525	CTD02	JMC17349	imageRUNNER C5255i	CAFPACCE	30/10/2015	30/10/2015	6 719,00	6 551,02	1 000	31403	001981	10159	00093486	30079
FUJITSU Scanner fi-6400	000000000789	AKFCC00056	fi-6400	CAFPACCE	29/10/2015	29/10/2015	7 295,00	7 067,03	1 000	31403	001981	10159	00093486	30079
Canon imageRUNNER Advance C525	CTD5	JMC17354	imageRUNNER C5255i	CAFPACCE	30/10/2015	30/10/2015	6 719,00	6 551,02	1 000	31403	001981	10159	00093486	30079
Canon imageRUNNER Advance C525	CTD01	JMC17491	imageRUNNER C5255i	CAFPACCE	30/10/2015	30/10/2015	6 719,00	6 551,02	1 000	31403	001981	10159	00093486	30079
Canon imageRUNNER Advance C525	CTD4	JMC17512	imageRUNNER C5255i	CAFPACCE	30/10/2015	30/10/2015	6 719,00	6 551,02	1 000	31403	001981	10159	00093486	30079
A Conferencing tables /set	000000000793			CAFPACCE	15/12/2015	15/12/2015	5 443,12	5 412,88	1 000	31403	001981	10159	00093486	30079
FUJITSU Scanner fi-6400	000000000794	AKFCC00057	fi-6400	CAFPACCE	29/10/2015	29/10/2015	7 295,00	7 067,03	1 000	31403	001981	10159	00093486	30079
FUJITSU Scanner fi-6400	000000000795	AKFCC00054	fi-6400	CAFPACCE	29/10/2015	29/10/2015	7 295,00	7 067,03	1 000	31403	001981	10159	00093486	30079
Canon imageRUNNER Advance C525	CTD03	JMC17348	imageRUNNER C5255i	CAFPACCE	30/10/2015	30/10/2015	6 719,00	6 551,02	1 000	31403	001981	10159	00093486	30079
A Scanners	000000000797	21GG409232	DR G1100	CAFPACCE	30/09/2015	30/09/2015	3 724,00	3 568,83	1 000	31403	001981	10159	00093486	30079
A Scanners	000000000798	21GG409233	DR G1100	CAFPACCE	30/09/2015	30/09/2015	3 724,00	3 568,83	1 000	31403	001981	10159	00093486	30079
FUJITSU Scanner fi-6400	000000000799	AKFCC00053	fi-6400	CAFPACCE	29/10/2015	29/10/2015	7 295,00	7 067,03	1 000	31403	001981	10159	00093486	30079
							201 368,05	193 741,23						

Signed by

Name
Sevanis STERLING

Title

Deputy Country Director / Operations

Office
UNDP CAR

Date
01/09/16

Signature

Deloitte Touche Tohmatsu - Gabon

Deloitte Touche Tohmatsu

Tél. (241) 77 21 43 - 74 41 93 N. B. B. B.
Fax. (241) 74 41 92
Nicolas B. B. B. SKIBREVILLE
NIF 793 742

Sevanis Sterling - Chartered Accountant

V/O B. B. B. B.
J. B. B.