



AUDIT

OF

UNDP SOMALIA

**ENHANCING CLIMATE RESILIENCE OF THE VULNERABLE COMMUNITIES
AND ECOSYSTEMS IN SOMALIA**

(Directly Implemented Project No. 84974, Output No. 92743)

Report No. 1673

Issue Date: 9 September 2016

Report on the Audit of UNDP Somalia
Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia
(Project No. 84974, Output No. 92743)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Deloitte and Touche (the audit firm), from 30 May to 29 June 2016, conducted an audit of “Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia” (Project No. 84974, Output No. 92743) (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia, operating from Nairobi, Kenya (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project’s operations. The audit covered the Project’s Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2015 and the accompanying Funds Utilization statement¹ as of 31 December 2015 as well as Statement of Assets as of 31 December 2015. 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*.

Audit results

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

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,200	Unqualified	5	Unqualified

*Expenditures recorded in the Combined Delivery Report for Output No. 92743 totalled \$2,010,597. Excluded from the audit scope were transactions that relate to expenditures incurred at the “responsible party” level of \$388,326, which will be included in a separate HACT/NGO/NIM audit. Also excluded from the audit scope were expenditures processed and approved in locations outside of the country amounting to \$421,904.

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 did not result in any recommendations.



Helge S. Ostveiten
Director
Office of Audit and Investigations

**REPORT ON THE FINANCIAL AUDIT OF THE
UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA
DIRECTLY IMPLEMENTED PROJECT
ENHANCING CLIMATE RESILIENCE OF THE
VULNERABLE COMMUNITIES AND
ECOSYSTEMS IN SOMALIA PROJECT,
PROJECT NUMBER 84974
OUTPUT NUMBER 92743
FOR THE PERIOD 1 JANUARY 2015
TO 31 DECEMBER 2015
ISSUED AUGUST 2016**

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT ENHANCING CLIMATE
RESILIENCE OF THE VULNERABLE COMMUNITIES AND ECOSYSTEMS IN SOMALIA
PROJECT, PROJECT NUMBER 84974 OUTPUT NUMBER 92743
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

LIST OF ABBREVIATIONS

CDR	Combined Delivery Report
GEF	Global Environment Facility
LDCF	Least Developed Countries Climate Fund
OAI	Office of Audit and Investigations
TOR	Term of Reference
UNDP	United Nations Development Programme
US\$	Unites States Dollar

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
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PROJECT, PROJECT NUMBER 84974 OUTPUT NUMBER 92743
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

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REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT ENHANCING CLIMATE RESILIENCE OF THE VULNERABLE COMMUNITIES AND ECOSYSTEMS IN SOMALIA PROJECT, PROJECT NUMBER 84974 OUTPUT NUMBER 92743 FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

PART 1 EXECUTIVE SUMMARY

1.1 Background of the project

Approximately 70% of Somalis are dependent on climate-sensitive agriculture and pastoralism. As flood and droughts become more severe and frequent in Somalia, there is a need to find approaches that can reduce the sensitivity of farmers and pastoralists to increasing rainfall variability. With natural resource degradation also rampant throughout Somalia, most notably for the production of charcoal, Somalia is becoming increasingly vulnerable to conflicts over scarce resources. Climate change and resource scarcity are exacerbated by the absence of policies on land-use and disaster risk management at the national level. At local levels, communities lack the financial, technical and informational resources needed to build their resilience to climate change as well as the knowledge of how to prepare for extreme weather impacts.

To address the above challenges, the Global Environment Facility (GEF)/Least Developed Countries Climate Fund (LDCF) entered into an agreement with UNDP Somalia for the implementation of a project entitled “Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia”. The project is expected to run for four years.

The project objective is to enhance resilience and improve adaptive capacity of vulnerable Somali communities in pilot areas, and the ecosystems on which they depend, to the adverse impacts of climate change. The project’s Theory of Change is to set the foundation to mainstream Climate Change Adaptation and Natural Resource Management into Somalia’s nascent national and community governance structures. Policy development will create an enabling environment for sustainable land management to combat the deleterious impacts caused by extensive deforestation and over-grazing. Institutions will be created and reinforced to have the capacity to manage and prepare for floods and droughts, helping to reduce Somalia’s dependency on humanitarian aid. Women will become agents of change, having the capacity to make decisions on the use, management and protection of natural resources. Based on this solid foundation, communities will have access to improved ecosystem services and will be able to develop more climate-resilient livelihoods. Women and youth will also be empowered with climate change knowledge so that they can seize employment and business opportunities.

The expected outcomes of the project are:

- Developing climate sensitive land use policies for all zones in Somalia
- Developing a National Climate Change Policy to guide the selection of prioritized adaptation options and fund mobilization to upscale adaptation interventions and find parallel financing for mitigation in the future
- Developing a gender-sensitive, federal Disaster Risk Reduction policy and creating Climate Monitoring / Early Warning System centres in Somaliland and Puntland
- Supporting Agro-Pastoral Field Schools to build rural capacities to have improved climate change sensitive farm and pastoral practices through a learning-by-doing training approach
- Creating a District-based Disaster Management Committees who will be responsible for preparing and implementing targeted, disaster preparedness plans in response to expected climate change
- Research and piloting of drought resistant varieties for crops, trees and fodder grasses using experimental or quasi experimental design principles in monitoring and evaluation
- Supporting the diversification of women’s livelihoods by building their capacities to use and sell adaptation technologies

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT ENHANCING CLIMATE RESILIENCE OF THE VULNERABLE COMMUNITIES AND ECOSYSTEMS IN SOMALIA PROJECT, PROJECT NUMBER 84974 OUTPUT NUMBER 92743 FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

PART 1 EXECUTIVE SUMMARY (Continued)

1.2 Audit objective

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

- Express an opinion on whether the financial expenses incurred by the project over a specified period and the funds utilization as at 31 December 2015 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents;
- Express an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2015; and
- Express an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2015.

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

1.3 Audit scope

The audit covered all activities of project number 84974 - Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia during the period from 1 January 2015 to 31 December 2015 as well as a review of project reports and records located at the UNDP country office in Somalia, operating from Nairobi, Kenya, where the records are located and where the audit fieldwork took place. No field visits to field offices of the project at UNDP Sub Offices in Hargeisa (Somaliland), Mogadishu (South Central Somalia), Garowe (Puntland) in Somalia and other field locations were carried out.

The scope of the audit did not include:

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

As such the summary of expenditure has been shown below:

	US\$
UNDP Somalia expenses audited	1,200,367
UNDP Somalia expenses not audited	*421,904
Government expenditure	**388,326
Total expenditure as per CDR	2,010,597

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT ENHANCING CLIMATE RESILIENCE OF THE VULNERABLE COMMUNITIES AND ECOSYSTEMS IN SOMALIA PROJECT, PROJECT NUMBER 84974 OUTPUT NUMBER 92743 FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

PART 1 EXECUTIVE SUMMARY (Continued)

1.3 Audit scope (Continued)

* This amount relates to salaries processed and approved in locations outside Kenya whose supporting documentation is not retained at the level of the UNDP country office. As per the audit terms of reference these costs are outside the scope of audit.

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

1.4 Audit methodology

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

1.5 Summary of audit opinions

(i) Combined delivery report and funds utilization statement

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 1,200,367 (note 2.3.5) incurred by the Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia project, project no. 84974 for the period 1 January 2015 to 31 December 2015 in accordance with UNDP accounting policies and in conformity with the basis of accounting described in note 2.3 of the report. and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

(ii) Statement of fixed assets

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP project No 84974, Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia, for the period January 1, 2015 to December 31, 2015 amounting to US\$ 4,863 (appendix II) as at 31 December 2015 in accordance with UNDP accounting policies. We obtained representations from management on their existence.

(iii) Statement of cash

The project does not operate a dedicated bank account. Consequently, there was no statement of cash balance as at 31 December 2015.

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
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PROJECT, PROJECT NUMBER 84974 OUTPUT NUMBER 92743
FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

PART 1 EXECUTIVE SUMMARY (Continued)

1.6 Summary of findings as per management letter

There were no reportable findings for this project.

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

Yours faithfully,

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

23 August 2016

Director
Office of Audit and Investigations

Dear Sir,

PART 2 FINANCIAL AUDIT REPORTS

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

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") (Appendix I) of the UNDP project no 84974, Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia, for the period 1 January 2015 to 31 December 2015.

Management is responsible for the preparation of the statement for the Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia project 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.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the 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 statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.

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

In our opinion, the attached Combined Delivery Report (CDR) and Funds Utilization Statement present fairly, in all material respects, the expenses of US\$ 1,200,367 (note 2.3.5) incurred by the project

2.1 Report of independent auditors' to UNDP Somalia programme on the combined delivery report and fund utilization statement (Continued)

Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia for the period 1 January 2015 to 31 December 2015 in accordance with UNDP accounting policies and in conformity with the basis of accounting described in note 2.3 of the report. 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.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

23 August 2016

Director
Office of Audit and Investigations

Dear Sir,

2.2 Report of independent auditors' to UNDP Somalia programme on the statement of fixed assets

We have audited the accompanying Statement of Fixed Assets ("the statement") (Appendix II) of the UNDP project number 84974, Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia as at 31 December 2015.

Management is responsible for the preparation of the statement for Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia project and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. 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 schedule 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.

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of the UNDP project No 84974, Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia, for the period 1 January 2015 to 31 December 2015 amounting to US\$ 4,863 as at 31 December 2015 in accordance with UNDP accounting policies.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

23 August **2016**

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT ENHANCING CLIMATE RESILIENCE OF THE VULNERABLE COMMUNITIES AND ECOSYSTEMS IN SOMALIA PROJECT, PROJECT NUMBER 84974 OUTPUT NUMBER 92743 FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

2.3 Notes to the project financial statements

2.3.1 Basis of accounting

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

2.3.2 Expenditure

Expenses as included in the combined delivery report are recognized when the goods or services have been received by UNDP.

2.3.3 Currency

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

2.3.4 Fixed assets

Tangible assets purchased during the year at a cost of US\$ 1,500 and above and match UNDP's use and control principle are recorded in ATLAS, capitalisation is done and depreciation charged as expense within the reporting period.

2.3.5 Summary of expenses

A summary of audited expenses has been shown below:

UNDP Somalia expenses audited	US\$ 1,200,367
UNDP Somalia expenses not audited	* US\$ 421,904
Government expenditure	**US\$ 388,326
Total expenditure as per CDR	US\$2,010,597

* This amount relates to salaries processed and approved in locations outside Kenya whose supporting documentation is not retained at the level of the UNDP country office. As per the audit terms of reference these costs are outside the scope of audit.

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

2.3.5 Outstanding NEX Advances

The outstanding NEX advances of US\$ 115,853.42 (Appendix 1), represent advances made to the implementing partner but not expensed as at the reporting date and are held in the implementing partner's bank account(s).

2.3.7 Commitments

The commitments of US\$ 97,543.84 (Appendix 1), represent legal and financial obligations arising from contracts, agreements, or other forms of undertaking by UNDP or based on a liability recognized by UNDP against the resources of the period.

**APPENDIX 1 COMBINED DELIVERY REPORT AND FUND UTILISATION STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015**

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 00084974
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00084974 Enhancing Climate Resilience o	Period : Jan-Dec (2015)		
Output # : 00092743 Enhancing Climate Resilience o	Impl. Partner : 99999 UNDP		
	Location : UNDP Somalia		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

72405 - Acquisition of Communic Equip	0.00	8,253.34	0.00	8,253.34
77630 - Dep Exp Owned - ITC	0.00	146.66	0.00	146.66
Total for Fund 04000	0.00	8,400.00	0.00	8,400.00
Total for Activity	0.00	8,400.00	0.00	8,400.00

Activity : ACTIVITY1 (Project Management)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	25,628.41	0.00	25,628.41
61310 - Post Adjustment - IP Staff	0.00	23,515.76	0.00	23,515.76
63360 - Medical Exams(incl Pre-emp)	0.00	82.00	0.00	82.00
63520 - Personal Security Measures	0.00	3,098.94	0.00	3,098.94
71605 - Travel Tickets-International	0.00	4,326.13	0.00	4,326.13
71615 - Daily Subsistence Allow-Intl	0.00	4,034.26	0.00	4,034.26
71620 - Daily Subsistence Allow-Local	0.00	4,984.40	0.00	4,984.40
71635 - Travel - Other	0.00	782.00	0.00	782.00
72130 - Svc Co-Transportation Services	0.00	2,282.33	0.00	2,282.33
72215 - Transporation Equipment	0.00	357.00	0.00	357.00
72405 - Acquisition of Communic Equip	0.00	146.66	0.00	146.66
72425 - Mobile Telephone Charges	0.00	308.68	0.00	308.68
72445 - Common Services-Communications	0.00	1,086.27	0.00	1,086.27
72505 - Stationery & other Office Supp	0.00	26.00	0.00	26.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
74105 - Management and Reporting Srvs	0.00	1,075.52	0.00	1,075.52
74510 - Bank Charges	0.00	270.75	0.00	270.75
74525 - Sundry	0.00	4,205.93	0.00	4,205.93
74696 - PP&E Expensed Items	0.00	1,500.00	0.00	1,500.00
74710 - Land Transport	0.00	336.60	0.00	336.60
75705 - Learning costs	0.00	300.00	0.00	300.00
75707 - Learning - subsistence allowan	0.00	6,540.00	0.00	6,540.00
77630 - Dep Exp Owned - ITC	0.00	-146.66	0.00	-146.66
Total for Fund 04000	0.00	84,740.98	0.00	84,740.98
Fund : 30000 (PROGRAMME COST SHARING)				
73125 - Common Services-Premises	0.00	1,396.49	0.00	1,396.49
74525 - Sundry	0.00	5,186.98	0.00	5,186.98





Project Id : 00084974 Enhancing Climate Resilience o	Period :	Jan-Dec (2015)		
Output # : 00092743 Enhancing Climate Resilience o	Impl. Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	526.68	0.00	526.68
Total for Fund 30000	0.00	7,110.15	0.00	7,110.15
Fund : 62160 (GEF LDC/NAPA Programme Actv)				
61305 - Salaries - IP Staff	0.00	85,361.69	0.00	85,361.69
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	1,196.46	0.00	1,196.46
71620 - Daily Subsistence Allow-Local	0.00	2,556.00	0.00	2,556.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,248.00	0.00	1,248.00
72505 - Stationery & other Office Supp	0.00	83.60	0.00	83.60
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74599 - UNDP cost recovery chrgs-Bills	0.00	0.00	0.00	0.00
Total for Fund 62160	0.00	90,445.75	0.00	90,445.75
Total for Activity ACTIVITY1	0.00	182,296.88	0.00	182,296.88
Activity : ACTIVITY2 (Strengthen Institutional Capac)				
Fund : 04000 (Core Programme, UNU Centre)				
61105 - Salaries - NP Staff	0.00	3,338.65	0.00	3,338.65
61205 - Salaries - GS Staff	0.00	901.18	0.00	901.18
62105 - Dependency Allowance-NP Staff	0.00	44.00	0.00	44.00
62110 - Contrib Joint Staff Pension-NP	0.00	665.20	0.00	665.20
62115 - Contrib to Med,SocIns-NP Staff	0.00	249.36	0.00	249.36
62120 - Hazard Duty Station Allow-NP	0.00	261.00	0.00	261.00
62140 - Annual Leave Expense - NO	0.00	341.76	0.00	341.76
62205 - Dependency Allow - GS Staff	0.00	59.74	0.00	59.74
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	177.12	0.00	177.12
62215 - Contrib. to Medical, social In	0.00	233.45	0.00	233.45
63530 - Contribution to EOS Benefits	0.00	158.99	0.00	158.99
63535 - Contribution to Security	0.00	250.26	0.00	250.26
63545 - Contribution to ICT	0.00	63.60	0.00	63.60
63550 - Contributions to MATP	0.00	16.95	0.00	16.95
63555 - Contribution to UN JFA	0.00	127.20	0.00	127.20
63560 - Contributions to Appendix D	0.00	12.72	0.00	12.72
64398 - Direct Project Cost-Staff	0.00	67.58	0.00	67.58
65115 - Contributions to ASHI Reserve	0.00	339.18	0.00	339.18
65135 - Payroll Mgt Cost Recovery ATLA	0.00	112.05	0.00	112.05
71605 - Travel Tickets-International	0.00	1,040.00	0.00	1,040.00
72115 - Svc Co-Natural Resources & Env	0.00	7,500.00	0.00	7,500.00
72215 - Transportation Equipment	0.00	42,216.13	0.00	42,216.13
72415 - Courier Charges	0.00	72.02	0.00	72.02
72425 - Mobile Telephone Charges	0.00	162.40	0.00	162.40
72435 - E-mail-Subscription	0.00	30.45	0.00	30.45
72445 - Common Services-Communications	0.00	2,410.31	0.00	2,410.31
72805 - Acquis of Computer Hardware	0.00	1,446.00	0.00	1,446.00

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Project Id : 00084974 Enhancing Climate Resilience o	Period : Jan-Dec (2015)		
Output # : 00092743 Enhancing Climate Resilience o	Impl. Partner : 99999 UNDP		
	Location : UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp

73125 - Common Services-Premises	0.00	104,321.09	0.00	104,321.09
73216 - Construction Cost	0.00	668.84	0.00	668.84
74105 - Management and Reporting Svcs	0.00	2,386.45	0.00	2,386.45
74120 - Capacity Assessment	0.00	14,535.20	0.00	14,535.20
74510 - Bank Charges	0.00	32.32	0.00	32.32
74525 - Sundry	0.00	15,462.22	0.00	15,462.22
74598 - Direct Project Costs - GOE	0.00	28.98	0.00	28.98
75705 - Learning costs	0.00	218.45	0.00	218.45
75707 - Learning - subsistence allowan	0.00	769.23	0.00	769.23
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	13.25	0.00	13.25
76135 - Realized Gain	0.00	-0.44	0.00	-0.44

Total for Fund 04000 0.00 200,732.87 0.00 200,732.87

Fund : 62160 (GEF LDC/NAPA Programme Actv)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social In	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62330 - Rental Supplements - IP Staff	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63520 - Personal Security Measures	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	-115.78	0.00	-115.78
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	100,663.71	0.00	100,663.71
71305 - Local Consult.-Sht Term-Tech	0.00	57,613.86	0.00	57,613.86
71405 - Service Contracts-Individuals	0.00	35,584.34	0.00	35,584.34
71410 - MAIP Premium SC	0.00	159.96	0.00	159.96
71415 - Contribution to Security SC	0.00	2,599.32	0.00	2,599.32
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72120 - Svc Co-Trade and Business Serv	0.00	0.00	0.00	0.00
72125 - Svc Co-Studies & Research Serv	0.00	0.00	0.00	0.00
72205 - Office Machinery	0.00	2,160.00	0.00	2,160.00
72220 - Furniture	0.00	3,758.94	0.00	3,758.94
72399 - Other Materials and Goods	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	140.31	0.00	140.31

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Project Id : 00084974 Enhancing Climate Resilience o	Period :	Jan-Dec (2015)		
Output # : 00092743 Enhancing Climate Resilience o	Impl. Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72510 - Publications	0.00	0.00	0.00	0.00
72605 - Grants to Instit & other Benef	0.00	26,999.58	0.00	26,999.58
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
74225 - Other Media Costs	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.27	0.00	0.27
74698 - PP&E Expensed Items	0.00	0.00	0.00	0.00
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75707 - Learning - subsistence allowan	0.00	57,577.18	0.00	57,577.18
75709 - Learning - training of counter	0.00	14,006.12	0.00	14,006.12
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 62160	0.00	301,147.81	0.00	301,147.81
Total for Activity ACTIVITY2	0.00	501,880.68	0.00	501,880.68
Activity : ACTIVITY3 (Improve Water Management)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	7,749.28	0.00	7,749.28
61310 - Post Adjustment - IP Staff	0.00	2,733.54	0.00	2,733.54
62305 - Dependency Allowances-IP Staff	0.00	527.20	0.00	527.20
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,436.16	0.00	2,436.16
62315 - Contrib. to medical, social in	0.00	210.90	0.00	210.90
62320 - Mobility, Hardship, Non-remova	0.00	1,608.32	0.00	1,608.32
62330 - Rental Supplements - IP Staff	0.00	378.36	0.00	378.36
62340 - Annual Leave Expense - IP	0.00	-164.24	0.00	-164.24
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,343.41	0.00	2,343.41
63335 - Home Leave Trvl & Allow-IP Stf	0.00	332.96	0.00	332.96
63530 - Contribution to EOS Benefits	0.00	393.10	0.00	393.10
63535 - Contribution to Securty	0.00	471.74	0.00	471.74
63540 - Contribution to Training	0.00	125.80	0.00	125.80
63545 - Contribution to ICT	0.00	157.24	0.00	157.24
63550 - Contributions to MAIP	0.00	41.94	0.00	41.94
63555 - Contribution to UN JFA	0.00	314.48	0.00	314.48
63560 - Contributions to Appendix D	0.00	31.42	0.00	31.42
65115 - Contributions to ASHI Reserve	0.00	838.60	0.00	838.60
65135 - Payroll Mgt Cost Recovery ATLA	0.00	69.52	0.00	69.52
72130 - Svc Co-Transportation Services	0.00	344.79	0.00	344.79
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	20,944.52	0.00	20,944.52
Fund : 62160 (GEF LDC/NAPA Programme Actv)				
61305 - Salaries - IP Staff	0.00	91,415.50	0.00	91,415.50
61310 - Post Adjustment - IP Staff	0.00	23,584.24	0.00	23,584.24
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00

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Combined Delivery Report by Activity

Project Id : 00084974 Enhancing Climate Resilience o	Period : Jan-Dec (2015)			
Output #: 00092743 Enhancing Climate Resilience o	Impl. Partner : 99999 UNDP			
	Location : UNDP Somalia			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62330 - Rental Supplements - IP Staff	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	24,000.00	0.00	24,000.00
71405 - Service Contracts-Individuals	0.00	118,464.28	0.00	118,464.28
71410 - MAIP Premium SC	0.00	398.62	0.00	398.62
71415 - Contribution to Security SC	0.00	5,150.39	0.00	5,150.39
71605 - Travel Tickets-International	0.00	-24,124.51	0.00	-24,124.51
71610 - Travel Tickets-Local	0.00	-17,685.00	0.00	-17,685.00
71615 - Daily Subsistence Allow-Intf	0.00	-3,030.24	0.00	-3,030.24
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	65,670.00	344,427.39	0.00	410,097.39
72115 - Svc Co-Natural Resources & Env	322,656.00	101,223.80	0.00	423,879.80
72120 - Svc Co-Trade and Business Serv	0.00	669.45	0.00	669.45
72125 - Svc Co-Studies & Research Serv	0.00	8,706.81	0.00	8,706.81
72130 - Svc Co-Transportation Services	0.00	100.00	0.00	100.00
72135 - Svc Co-Communications Service	0.00	15,630.00	0.00	15,630.00
72145 - Svc Co-Training and Educ Serv	0.00	47,150.00	0.00	47,150.00
72210 - Machinery and Equipment	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	-41.60	0.00	-41.60
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72510 - Publications	0.00	0.00	0.00	0.00
72515 - Print Media	0.00	0.00	0.00	0.00
72520 - Electronic Media	0.00	1,000.00	0.00	1,000.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
74225 - Other Media Costs	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	10,643.00	0.00	10,643.00
75706 - Learning - ticket costs	0.00	180.00	0.00	180.00
75707 - Learning - subsistence allowan	0.00	153,221.01	0.00	153,221.01
75709 - Learning - training of counter	0.00	4,725.00	0.00	4,725.00
75710 - Participation of counterparts	0.00	2,950.00	0.00	2,950.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-9.13	0.00	-9.13
Total for Fund 62160	388,326.00	908,749.01	0.00	1,297,075.01
Total for Activity ACTIVITY3	388,326.00	929,693.53	0.00	1,318,019.53

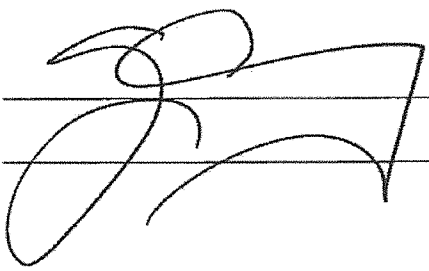
DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Project Id : 00084974 Enhancing Climate Resilience o	Period :	Jan-Dec (2016)		
Output # : 00092743 Enhancing Climate Resilience o	Impl. Partner :	99999 UNDP		
	Location :	UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Output : 00092743 388,326.00 1,622,271.09 0.00 2,010,597.09

Project Total	388,326.00	1,622,271.09	0.00	2,010,597.09
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Signed By :  _____ Date : 19-2-16 _____

Signed By : _____ Date : _____

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Combined Delivery Report by Activity

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 00084974
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL	Period :	Jan-Dec (2015)			
Output # : ALL	Impl. Partner				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

46801 - Somalia - Central		0.00	982,200.00	0.00	982,200.00
46820 - Somalia/SO/Hargaisa		0.00	8,944.14	0.00	8,944.14
46821 - Somalia/SO/Garowe		0.00	6,031.90	0.00	6,031.90
46823 - North West Somalia		327,516.00	370,507.48	0.00	698,023.48
46824 - North East Somalia		60,810.00	130,706.47	0.00	191,516.47
46825 - South Central Somalia		0.00	123,881.10	0.00	123,881.10

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Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 00084974
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00084974 Enhancing Climate Resilience o Period : As Of Dec31,2015

Output #	Impl. Partner	UNDP AMOUNT
00092743	99989 UNDP	
Outstanding NEX advances		115,853.42
Undepreciated Fixed Assets		4,863.00
Inventory		0.00
Prepayments		0.00
Commitments		97,543.84

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"FOR IDENTIFICATION PURPOSES"

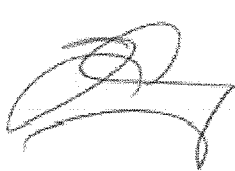
APPENDIX II STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2015

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"

Project output number	Asset ID	Asset Description	Serial number	Location	Acquisition Date	Cost (US\$)
92743	3143	Dell Latitude E7250 Laptop	CYN9162	Mogadishu	25 September 2015	1,621
92743	3140	Dell Latitude E7250 Laptop	3LQD162	Mogadishu	25 September 2015	1,621
92743	3141	Dell Latitude E7250 Laptop	BNQD162	Mogadishu	25 September 2015	1,621
Total						4,863

Note:

The Assets Management detailed report extracted from ATLAS by UNDP Somalia showed no assets (nil assets balance). However, the CDR statement has an assets balance of \$ 4,863. UNDP Somalia confirmed the CDR statement position to be correct and provided us with supporting documents to support the purchase of the assets amounting to \$ 4,863. For this reason we have included a manually prepared Statement of Fixed Assets as opposed to attaching the Assets Management detailed report.



Digitally signed by George Conway
 DN: cn=George Conway, o=UNDP
 Somalia, ou=UNDP,
 email=george.conway@undp.org,
 c=US
 Date: 2016.07.22 14:44:58 +03'00'

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