



AUDIT

OF

UNDP SOMALIA

GENDER EQUALITY AND WOMEN'S EMPOWERMENT IN SOMALIA
(Directly Implemented Project No. 85380, Output No. 93050)

Report No. 1679

Issue Date: 9 September 2016

**Report on the Audit of UNDP Somalia
Gender Equality and Women's Empowerment in Somalia
(Project No. 85380, Output No. 93050)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte and Touche LLP (the audit firm), from 30 May to 29 June 2016, conducted an audit of 'Gender Equality and Women's Empowerment in Somalia' (Project No. 85380, Output No. 93050) (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 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
1,397	Unqualified	6	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$2,003,060. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$345,034). Also excluded were expenditures incurred at the "responsible party" level (\$261,503), which were not required to be audited through a separate HACT/NGO/NIM audit due to expenditures falling below the HACT/NGO/NIM audit expenses threshold.

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." The recommendation includes actions to address the misallocation of expenses amounting to \$49,000 (without any impact on the audit opinion rendered).

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

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.

A handwritten signature in blue ink, appearing to read 'H. Osttveiten', is located inside a rectangular box.

Helge S. Osttveiten
Director
Office of Audit and Investigations

**REPORT ON THE FINANCIAL AUDIT OF THE
UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA**

DIRECTLY IMPLEMENTED PROJECT

**GENDER EQUITY AND WOMEN'S
EMPOWERMENT IN SOMALIA
PROJECT NUMBER 85380 OUTPUT NUMBER
93050**

**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, GENDER EQUITY AND WOMEN'S EMPOWERMENT IN SOMALIA, PROJECT NUMBER 85380, OUTPUT NUMBER 93050, FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

LIST OF ABBREVIATIONS

CBO	Community Based Organisation
CEDAW	Convention on the Elimination of all Forms of Discrimination against Women
CSO	Civil Society Organisation
DIM	Directly Implemented Project
GAAP	Generally Accepted Accounting Principles
GBV	Gender Based Violence
GEWE	Gender Equality and Women's Empowerment
GMS	General Management Support
FGM	Female Genital Mutilation
IPSAS	International Public Sector Accounting Standards
ISF	Intergrated Strategic Framework
MOWDAFA	Ministry of Women Development and Family Affairs
NGO	Non-Governmental Organisation
OAI	Office of Audit and Investigations
PBF	Peace Building Fund
SCR	Security Council Resolution
TIDES	Timely Intergrated Development Services
TOR	Term of Reference
UK	United Kingdom
UNDP	United Nations Development Programme
UNHAS	United Nations Humanitarian Air Service
UN	United Nations
WFP	World Food Programme

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, GENDER EQUITY AND
WOMEN’S EMPOWERMENT IN SOMALIA, PROJECT NUMBER 85380 OUTPUT NUMBER
93050, 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, GENDER EQUITY AND WOMEN'S EMPOWERMENT IN SOMALIA, PROJECT NUMBER 85380 OUTPUT NUMBER 93050, FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

PART 1 EXECUTIVE SUMMARY

1.1 Background of the project

The Gender Equity and Women's Empowerment in Somalia project is a three-year project (2015-2017) supported by the Governments of United Kingdom(UK), Peace Building Fund(PBF) and UNDP. This project updates the first Gender Equality and Women's Empowerment (GEWE) project (2012 – 2014) and builds on its achievements to address gender imbalances in Somali society and respond to the acute challenges faced by Somali women today. The project aims at strengthening women's representation and participation in public decision-making processes rendering them more inclusive; engaging community structures to transform negative traditions which limit women's and girls' rights; and addressing challenges of limited capacity and insecurity all of which adversely affect women's ability to voice out their concerns, put forward their agenda, negotiate their interests, claim their rightful space in society and enhance their access to resources and opportunities.

The project leverages on partnerships built with ministries of government, other governing institutions and civil society organisations (CSOs) to promote legal and policy reforms that eliminate structural barriers to gender equality and put in place policies to empower women and girls. The project is consistent with the goals and priorities set forth in the Somali Compact, the UN Integrated Strategic Framework (ISF) and the Puntland Constitution as well as Ministry of Women Development and Family Affairs (MOWDAFA) strategic plan and well placed within the framework of CEDAW and the UN Security Council Resolutions (SCRs) 1325, 1888, 1889 and 1820.

The overall objective of the programme is that Somali women and men attain greater gender equality and are empowered. The specific objectives are:

- Increased participation and representation of women in politics, peace building and decision making;
- Enabling environment for increased economic opportunities for women in the private sector;
- Measures implemented to prevent Gender Based Violence (GBV) and reduce the prevalence of harmful traditional practices against women and girls; especially Female Genital Mutilation (FGM) and;
- Women supported by appropriately designed, implemented and enforced legal and policy frameworks in line with CEDAW, the Maputo Protocol and Security Council Resolutions 1325 (2000), 1888 (2009), 1889 (2009) and 1820

The key principles for the project are participation, transparency, accountability, capacity development and adherence to the principles of CEDAW and the UN Security Council Resolutions 1325 (2000), 1820 (2008), 1888 (2009), and 1889 (2009). The partners of the GEWE Project are national gender machineries and other key government institutions, non-governmental organisations (NGOs) or community based organisations (CBOs), the media, traditional and religious institutions, district authorities, private sector, and target communities.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, GENDER EQUITY AND WOMEN'S EMPOWERMENT IN SOMALIA, PROJECT NUMBER 85380 OUTPUT NUMBER 93050, 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 from 1 January 2015 to 31 December 2015 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.

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 85380 Gender Equity and Women's Empowerment 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 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.

As such the summary of expenses are shown below:

	Output 93050 US\$	Note
UNDP Somalia expenses audited	1,396,523	
UNDP Somalia expenses not audited	345,034	(a)
Government expenditure	261,503	(b)
Total amount as per CDR	<u>2,003,060</u>	

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, GENDER EQUITY AND WOMEN'S EMPOWERMENT IN SOMALIA, PROJECT NUMBER 85380 OUTPUT NUMBER 93050, FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

PART 1 EXECUTIVE SUMMARY (Continued)

1.3 Audit scope (Continued)

- (a) This amount relates to salaries processed and approved in locations outside UNDP Somalia. These supporting documentation are not retained at the level of the UNDP country office hence they were not within the scope of the audit as per the audit terms of reference.
- (b) 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\$ 1,396,523 (note 2.3.4) incurred by the project Institutional Capacity Development 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 2.3.1 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 85380, Gender Equity and Women's Empowerment in Somalia for the period January 1, 2015 to December 31, 2015 amounting to US\$ 5,783 as at 31 December 2015 in accordance with UNDP accounting policies. We obtained representation 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.

1.6 Summary of findings as per management letter

The findings of the report are summarised as follows;

Ref	Title	Priority
3.1.1	Misallocation of expenses	Medium

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
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93050, FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015**

PART 1 EXECUTIVE SUMMARY (Continued)

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") of the UNDP project no 85380, Gender Equity and Women's Empowerment in Somalia for the period 1 January 2015 to 31 December 2015 (appendix 1).

Management is responsible for the preparation of the statement for Gender Equity and Women's Empowerment 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.

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

In our opinion, the attached combined delivery report (CDR) and funds utilization statement present fairly, in all material respects, the expenses of US\$ 1,396,523 (note 2.3.4) incurred by the project Gender Equity and Women's Empowerment 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") of the UNDP project number 85380, Gender Equity and Women's Empowerment in Somalia as at 31 December 2015 (appendix 2).

Management is responsible for the preparation of the statement for the Gender Equity and Women's Empowerment 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 fixed assets presents fairly, in all material respects, the balance of inventory of the UNDP project No 85380 Gender Equity and Women's Empowerment in Somalia for the period 1 January 2015 to 31 December 2015 amounting to US\$ 5,783 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, GENDER EQUITY AND WOMEN'S EMPOWERMENT IN SOMALIA, PROJECT NUMBER 85380 OUTPUT NUMBER 93050, FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

2.3 Notes to the 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 included in the combined delivery report and fund utilization statement are recognized when the goods or services have been received by UNDP.

2.3.3 Currency

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

2.3.4 Summary of expenses

A summary of expenses is as shown below

	Output 93050 US\$	Note
UNDP Somalia expenses audited	1,396,523	
UNDP Somalia expenses not audited	345,034	(a)
Government expenditure	261,503	(b)
Total amount as per CDR	2,003,060	

- (a) This amount relates to salaries processed and approved in locations outside UNDP Somalia. These supporting documentation are not retained at the level of the UNDP country office hence they were not within the scope of the audit as per the audit terms of reference.
- (b) 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

This represents advances made to the implementing partner but not expensed as at the reporting date and are held in the implementing partner's bank account(s). Outstanding NEX advances as at period end amounted to US\$ 24,181 as per appendix 1.

2.3.6 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.

2.3.7 Commitments

This represents a legal and financial obligation arising from a contract, agreement, or other form of undertaking by UNDP or based on a liability recognized by UNDP against the resources of the period. Commitments as at period end amounted to US\$ 12,120 as per appendix 1.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, GENDER EQUITY AND WOMEN'S EMPOWERMENT IN SOMALIA, PROJECT NUMBER 85380 OUTPUT NUMBER 93050, FOR THE PERIOD 1 JANUARY 2015 TO 31 DECEMBER 2015

PART 3 MANAGEMENT LETTER

3.1 Current period management letter findings and recommendation

3.1.1 Misallocation of expenses

Observation

The following expense was posted in the wrong project based on the supporting documents provided for our review.

Recorded project number	Expense details	Reference number	Correct project No	Amount US\$
85380 GEWE project	Allocation of expenses incurred on micro capacity assessment of 18 subrecipients during Round 2 by Abrimo Global Consulting Ltd	6018599	85379 SIP project	49,335

Best practice requires that allocation of expenses across projects should be correctly done based on supporting documentation. This was an error made by the staff during the posting of transactions in the system. Misallocation of expenses leads to misstatement of the expenditure along projects lines.

Priority

Medium

Recommendation

Management should ensure expenses are posted in the correct project. An independent official from the one who posts should review the posting for accuracy on a regular basis.

Management comments and action plan

The management acknowledges the finding as an accounting error whereby the justified expenditure for project 00085379 was wrongly charged to project 00085380. The human error occurred whilst distributing the eligible cost across a number of projects including both the above referenced projects. The country office has since taken corrective action and the amount has been reversed to the correct project. This correction will be reflected in the 2016 CDR for the project, and will net out against the calendar years 2015-2016.

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

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 8
Run Time: 17-02-2016 20:02:

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 00085380
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00085380 Gender Equity and Women's Empo	Period : Jan-Dec (2015)	
Output # : 00093050 Gender Equality & Women's Empo	Impl. Partner : 99999 UNDP	
	Location : UNDP Somalia	
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

77630 - Dep Exp Owned - ITC	0.00	186.57	0.00	186.57
Total for Fund 04000	0.00	186.57	0.00	186.57
Total for Activity	0.00	186.57	0.00	186.57

Activity : ACTIVITY1 (Women Political Representation)

Fund : 04000 (Core Programme, UNU Centre)

71605 - Travel Tickets-International	0.00	24,265.25	0.00	24,265.25
71610 - Travel Tickets-Local	0.00	-4,595.00	0.00	-4,595.00
71615 - Daily Subsistence Allow-Intl	0.00	36,575.78	0.00	36,575.78
71620 - Daily Subsistence Allow-Local	0.00	578.90	0.00	578.90
71625 - Daily Subsist Allow-Mtg Partic	0.00	-4,386.97	0.00	-4,386.97
72605 - Grants to Instit & other Benef	21,130.00	37,153.20	0.00	58,283.20
72615 - Micro Capital Grants-Other	0.00	24,980.00	0.00	24,980.00
73104 - Leased Building	0.00	16,275.00	0.00	16,275.00
74510 - Bank Charges	0.00	637.27	0.00	637.27
74525 - Sundry	0.00	8,049.50	0.00	8,049.50
74710 - Land Transport	0.00	1,000.00	0.00	1,000.00
Total for Fund 04000	21,130.00	140,532.93	0.00	161,662.93

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Shrt Term-Tech	0.00	6,600.00	0.00	6,600.00
71605 - Travel Tickets-International	0.00	33,764.00	0.00	33,764.00
71610 - Travel Tickets-Local	0.00	4,595.00	0.00	4,595.00
71620 - Daily Subsistence Allow-Local	0.00	39,251.00	0.00	39,251.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	35,616.88	0.00	35,616.88
72165 - Svc Co-Social Svcs, Social Sci	0.00	4,790.00	0.00	4,790.00
72425 - Mobile Telephone Charges	0.00	150.00	0.00	150.00
72605 - Grants to Instit & other Benef	81,928.07	176,426.77	0.00	258,354.84
72715 - Hospitality Catering	0.00	0.52	0.00	0.52
73505 - Reimb to UNDP for Supp Svcs	0.00	9,196.32	0.00	9,196.32
74210 - Printing and Publications	0.00	170.00	0.00	170.00
74510 - Bank Charges	0.00	1,117.50	0.00	1,117.50
74599 - UNDP cost recovery chrgs-Bills	0.00	216.61	0.00	216.61
75105 - Facilities & Admin - Implement	0.00	27,684.09	0.00	27,684.09
75705 - Learning costs	0.00	1,664.28	0.00	1,664.28

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Project Id : 00085380 Gender Equity and Women's Empo		Period :	Jan-Dec (2015)	
Output # : 00093050 Gender Equality & Women's Empo		Impl. Partner :	99999 UNDP	
		Location :	UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 30000	81,928.07	341,242.97	0.00	423,171.04
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Total for Activity ACTIVITY1	103,058.07	481,775.90	0.00	584,833.97
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Activity : ACTIVITY2 (Economic Empowerment of Women)

Fund : 04000 (Core Programme, UNU Centre)

75705 - Learning costs	0.00	21,365.69	0.00	21,365.69
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Total for Fund 04000	0.00	21,365.69	0.00	21,365.69
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Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	5,000.00	0.00	5,000.00
71605 - Travel Tickets-International	0.00	0.68	0.00	0.68
71625 - Daily Subsist Allow-Mtg Partic	0.00	563.20	0.00	563.20
72170 - Svc Co-Humanitarian Aid & Relf	0.00	21,750.00	0.00	21,750.00
72605 - Grants to Instit & other Benef	0.00	33,566.90	0.00	33,566.90
73505 - Reimb to UNDP for Supp Srvs	0.00	3,681.27	0.00	3,681.27
74210 - Printing and Publications	0.00	6,312.54	0.00	6,312.54
74510 - Bank Charges	0.00	462.38	0.00	462.38
75105 - Facilities & Admin - Implement	0.00	5,016.98	0.00	5,016.98
75705 - Learning costs	0.00	334.37	0.00	334.37

Total for Fund 30000	0.00	76,688.32	0.00	76,688.32
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Total for Activity ACTIVITY2	0.00	98,054.01	0.00	98,054.01
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Activity : ACTIVITY3 (Sexual & Gender Based Violence)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	6,500.00	0.00	6,500.00
71605 - Travel Tickets-International	0.00	5,669.48	0.00	5,669.48
71615 - Daily Subsistence Allow-Intl	0.00	1,248.00	0.00	1,248.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	17,847.00	0.00	17,847.00
72605 - Grants to Instit & other Benef	0.00	26,568.00	0.00	26,568.00
72615 - Micro Capital Grants-Other	0.00	11,552.00	0.00	11,552.00
74510 - Bank Charges	0.00	1,017.56	0.00	1,017.56
75705 - Learning costs	0.00	6,580.00	0.00	6,580.00

Total for Fund 04000	0.00	76,982.04	0.00	76,982.04
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Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	1,800.00	0.00	1,800.00
72605 - Grants to Instit & other Benef	12,900.00	21,715.38	0.00	34,615.38
73505 - Reimb to UNDP for Supp Srvs	0.00	1,903.85	0.00	1,903.85

DELOITTE & TOUCHE
"FOR IDENTIFICATION PURPOSES"



Project Id : 00085380 Gender Equity and Women's Empo		Period : Jan-Dec (2015)		
Output # : 00093050 Gender Equality & Women's Empo		Impl. Partner : 99999 UNDP		
		Location : UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	2,682.35	0.00	2,682.35
Total for Fund 30000	12,900.00	28,101.58	0.00	41,001.58
Total for Activity ACTIVITY3	12,900.00	105,083.62	0.00	117,983.62
Activity : ACTIVITY4 (GEWE Legal & Policy Framework)				
Fund : 04000 (Core Programme, UNU Centre)				
71620 - Daily Subsistence Allow-Local	0.00	928.36	0.00	928.36
72170 - Svc Co-Humanitarian Aid & Relf	0.00	40,900.00	0.00	40,900.00
72605 - Grants to Instit & other Benef	98,811.80	-59,854.87	0.00	38,956.93
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	552.15	0.00	552.15
75705 - Learning costs	0.00	290.00	0.00	290.00
Total for Fund 04000	98,811.80	-17,184.36	0.00	81,627.44
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	12,250.00	0.00	12,250.00
71615 - Daily Subsistence Allow-Intl	0.00	-421.00	0.00	-421.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	49,968.67	0.00	49,968.67
72170 - Svc Co-Humanitarian Aid & Relf	0.00	46,733.00	0.00	46,733.00
72605 - Grants to Instit & other Benef	46,733.00	-38,683.00	0.00	8,050.00
73505 - Reimb to UNDP for Supp Svcs	0.00	6,040.99	0.00	6,040.99
74510 - Bank Charges	0.00	1,305.46	0.00	1,305.46
75105 - Facilities & Admin - Implement	0.00	8,674.90	0.00	8,674.90
Total for Fund 30000	46,733.00	85,869.02	0.00	132,602.02
Total for Activity ACTIVITY4	145,544.80	68,684.66	0.00	214,229.46
Activity : ACTIVITY5 (Personnel & Operations)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	21,924.27	0.00	21,924.27
61310 - Post Adjustment - IP Staff	0.00	9,558.96	0.00	9,558.96
62305 - Dependency Allowances-IP Staff	0.00	2,196.75	0.00	2,196.75
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	6,906.72	0.00	6,906.72
62315 - Contrib. to medical, social in	0.00	467.58	0.00	467.58
62320 - Mobility, Hardship, Non-remova	0.00	5,904.99	0.00	5,904.99
62340 - Annual Leave Expense - IP	0.00	3,618.26	0.00	3,618.26
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	12,333.00	0.00	12,333.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,312.49	0.00	2,312.49
63530 - Contribution to EOS Benefits	0.00	6,409.62	0.00	6,409.62
63540 - Contribution to Training	0.00	2,518.68	0.00	2,518.68
63550 - Contributions to MAIP	0.00	503.73	0.00	503.73

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"FOR IDENTIFICATION PURPOSES"



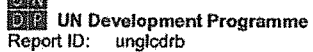
Project Id : 00085360 Gender Equity and Women's Empo	Period : Jan-Dec (2015)	Impl. Partner : 99999 UNDP	Location : UNDP Somalia	
Output # : 00093050 Gender Equality & Women's Empo				
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63555 - Contribution to UN JFA	0.00	944.49	0.00	944.49
63560 - Contributions to Appendix D	0.00	94.44	0.00	94.44
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,711.79	0.00	2,711.79
71405 - Service Contracts-Individuals	0.00	21,977.42	0.00	21,977.42
71505 - UN Volunteers-Stipend & Allow	0.00	14,527.60	0.00	14,527.60
71520 - UNV-Language Allowance	0.00	738.71	0.00	738.71
71525 - UNV-Hazard Pay	0.00	2,694.19	0.00	2,694.19
71530 - UNV-Rest and Recuperation	0.00	750.00	0.00	750.00
71535 - UNV-Medical Insurance	0.00	2,138.79	0.00	2,138.79
71540 - UNV-Global Charges	0.00	761.59	0.00	761.59
71541 - UNVs-Contribution to security	0.00	688.04	0.00	688.04
71545 - UNV-Home Leave Travel & Allowa	0.00	22.19	0.00	22.19
71550 - UNV-Resettlement Allowance	0.00	1,163.01	0.00	1,163.01
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,000.00	0.00	2,000.00
71590 - UNV Development Effectiveness	0.00	3,049.03	0.00	3,049.03
71605 - Travel Tickets-International	0.00	2,899.45	0.00	2,899.45
71610 - Travel Tickets-Local	0.00	21,446.00	0.00	21,446.00
71615 - Daily Subsistence Allow-Intl	0.00	32,858.47	0.00	32,858.47
71620 - Daily Subsistence Allow-Local	0.00	13,741.46	0.00	13,741.46
71625 - Daily Subsidist Allow-Mtg Partic	0.00	19,377.00	0.00	19,377.00
71635 - Travel - Other	0.00	840.00	0.00	840.00
72125 - Svc Co-Studies & Research Serv	0.00	7.85	0.00	7.85
72135 - Svc Co-Communications Service	0.00	35.47	0.00	35.47
72215 - Transportation Equipment	0.00	1,032.16	0.00	1,032.16
72425 - Mobile Telephone Charges	0.00	519.99	0.00	519.99
72440 - Connectivity Charges	0.00	642.84	0.00	642.84
72505 - Stationery & other Office Supp	0.00	292.50	0.00	292.50
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	51,438.74	0.00	51,438.74
74210 - Printing and Publications	0.00	81.85	0.00	81.85
74510 - Bank Charges	0.00	115.57	0.00	115.57
74525 - Sundry	0.00	87,373.38	0.00	87,373.38
75705 - Learning costs	0.00	76.13	0.00	76.13
76135 - Realized Gain	0.00	- 1.17	0.00	- 1.17
Total for Fund 04000	0.00	361,694.03	0.00	361,694.03
Fund : 30000 (PROGRAMME COST SHARING)				
61205 - Salaries - GS Staff	0.00	6,365.81	0.00	6,365.81
61305 - Salaries - IP Staff	0.00	66,571.77	0.00	66,571.77
61310 - Post Adjustment - IP Staff	0.00	29,025.29	0.00	29,025.29
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	1,275.41	0.00	1,275.41
62215 - Contrib. to Medical, social in	0.00	217.10	0.00	217.10
62220 - Language Allowance - GS Staff	0.00	198.00	0.00	198.00
62240 - Annual Leave Expense - GS	0.00	- 154.58	0.00	- 154.58
62305 - Dependency Allowances-IP Staff	0.00	6,590.25	0.00	6,590.25
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	20,999.29	0.00	20,999.29
62315 - Contrib. to medical, social in	0.00	1,444.62	0.00	1,444.62
62320 - Mobility, Hardship, Non-remova	0.00	21,280.87	0.00	21,280.87
62340 - Annual Leave Expense - IP	0.00	- 1,135.93	0.00	- 1,135.93
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	39,568.75	0.00	39,568.75
63335 - Home Leave Trvl & Allow-IP Stf	0.00	6,937.47	0.00	6,937.47
63365 - Special Oper Living Allow-IP	0.00	15,687.00	0.00	15,687.00

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"FOR IDENTIFICATION PURPOSES"



Project Id : 00085380 Gender Equity and Women's Empo		Period : Jan-Dec (2015)		
Output # : 00093050 Gender Equality & Women's Empo		Impl. Partner : 99999 UNDP		
		Location : UNDP Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63405 - Learning Costs	0.00	250.00	0.00	250.00
63530 - Contribution to EOS Benefits	0.00	3,823.61	0.00	3,823.61
63535 - Contribution to Security	0.00	6,500.30	0.00	6,500.30
63540 - Contribution to Training	0.00	1,147.16	0.00	1,147.16
63545 - Contribution to ICT	0.00	1,529.42	0.00	1,529.42
63550 - Contributions to MAIP	0.00	407.85	0.00	407.85
63555 - Contribution to UN JFA	0.00	3,058.91	0.00	3,058.91
63560 - Contributions to Appendix D	0.00	305.89	0.00	305.89
65115 - Contributions to ASHI Reserve	0.00	8,157.02	0.00	8,157.02
65135 - Payroll Mgt Cost Recovery ATLA	0.00	664.58	0.00	664.58
71405 - Service Contracts-Individuals	0.00	62,762.40	0.00	62,762.40
71410 - MAIP Premium SC	0.00	274.62	0.00	274.62
71415 - Contribution to Security SC	0.00	4,035.80	0.00	4,035.80
71530 - UNV-Rest and Recuperation	0.00	1,525.00	0.00	1,525.00
71605 - Travel Tickets-International	0.00	9,586.09	0.00	9,586.09
71610 - Travel Tickets-Local	0.00	21,256.61	0.00	21,256.61
71615 - Daily Subsistence Allow-Intl	0.00	9,698.25	0.00	9,698.25
71620 - Daily Subsistence Allow-Local	0.00	58,880.27	0.00	58,880.27
71625 - Daily Subsist Allow-Mtg Partic	0.00	- 103.00	0.00	- 103.00
71635 - Travel - Other	0.00	152.00	0.00	152.00
72105 - Svc Co-Construction & Engineer	0.00	49,335.00	0.00	49,335.00
72125 - Svc Co-Studies & Research Serv	0.00	217.36	0.00	217.36
72130 - Svc Co-Transportation Services	0.00	808.54	0.00	808.54
72215 - Transporation Equipment	0.00	1,734.57	0.00	1,734.57
72220 - Furniture	0.00	210.00	0.00	210.00
72425 - Mobile Telephone Charges	0.00	200.00	0.00	200.00
72440 - Connectivity Charges	0.00	688.29	0.00	688.29
72445 - Common Services-Communications	0.00	25.01	0.00	25.01
72505 - Stationery & other Office Supp	0.00	327.66	0.00	327.66
72805 - Acquis of Computer Hardware	0.00	102.93	0.00	102.93
73104 - Leased Building	0.00	10,850.00	0.00	10,850.00
73105 - Rent	0.00	20,905.00	0.00	20,905.00
73115 - Moving Expenses	0.00	63.34	0.00	63.34
73125 - Common Services-Premises	0.00	10,174.68	0.00	10,174.68
73405 - Rental & Maint-Other Office Eq	0.00	181.25	0.00	181.25
73505 - Reimb to UNDP for Supp Svrs	0.00	22,029.27	0.00	22,029.27
74120 - Capacity Assessment	0.00	14,535.20	0.00	14,535.20
74210 - Printing and Publications	0.00	- 1,180.00	0.00	- 1,180.00
74510 - Bank Charges	0.00	793.12	0.00	793.12
74525 - Sundry	0.00	20,961.82	0.00	20,961.82
74598 - Direct Project Costs - GOE	0.00	21,823.62	0.00	21,823.62
74599 - UNDP cost recovery chrgs-Bills	0.00	229.10	0.00	229.10
74710 - Land Transport	0.00	1,324.48	0.00	1,324.48
75105 - Facilities & Admin - Implement	0.00	40,958.67	0.00	40,958.67
76135 - Realized Gain	0.00	- 4.28	0.00	- 4.28
Total for Fund 30000	0.00	626,078.53	0.00	626,078.53
Total for Activity ACTIVITY5	0.00	987,772.56	0.00	987,772.56
Total for Output : 00093050	261,502.87	1,741,557.32	0.00	2,003,060.19





Combined Delivery Report by Activity

Page 6 of 8
Run Time: 17-02-2016 20:02:11

Project Id : 00085380 Gender Equity and Women's Empo		Period : Jan-Dec (2015)	
Output # : 00093050 Gender Equality & Women's Empo		Impl. Partner : 99999 UNDP	
		Location : UNDP Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp
			Total Exp

Project Total :	261,502.87	1,741,557.32	0.00	2,003,060.19
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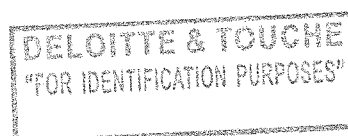
Signed By :

Date :

19-2-16

Signed By :

Date : _____





UN Development Programme
Report ID: unglcdrb

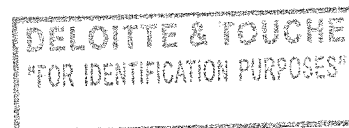
Combined Delivery Report by Activity

Page 7 of 8
Run Time: 17-02-2016 20:02:1

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 00085380
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	171,739.53	1,569,689.34	0.00	1,741,428.87
46820 - Somalia/SO/Hargeisa	89,763.34	27,679.22	0.00	117,442.56
46821 - Somalia/SO/Garowe	0.00	20,598.02	0.00	20,598.02
46823 - North West Somalia	0.00	68,372.25	0.00	68,372.25
46824 - North East Somalia	0.00	2,100.98	0.00	2,100.98
46825 - South Central Somalia	0.00	53,117.51	0.00	53,117.51





Combined Delivery Report by Activity

UN Development Programme
Report ID: unglodrb

Page 8 of 8
Run Time: 17-02-2016 20:02:14

Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2015)
Selected Project Id : 00085380
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

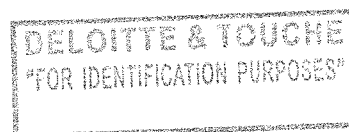
Project/Award: 00085380 Gender Equity and Women's Empo

Period : As Of Dec31,2015

Output #	00093050	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			24,181.50
Undepreciated Fixed Assets			5,783.43
Inventory			0.00
Prepayments			0.00
Commitments			12,120.00

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APPENDIX 2 STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2015





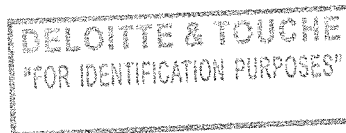
UN Development Programme
Report ID: UNDP/REP/15/001

Asset Management Detail Report

Page 1 of 1
Run Time: 28-02-2016 08:02

Business Unit: SOM10
Operating Unit:
Country: Somalia
Department:
Category: IT Service
Project Type: All
Amount: >=0
Fund Code:
Project: 00000000 Profile ID:
From/To Date: 01-Jan-2015 - 31-Dec-2015

Business Unit	Asset ID	Profile ID	Description	Tag Number	Serial Number	Model	Location	Acquisition Date
SOM10	00000000110	ITCL	A) Notebook computer	120116	HC020012	Donor	Homocell100	2015-10-13
Currency		Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1990.00	1.00	SCM	40001	001981	00012	00000000	04000
Business Unit	Asset ID	Profile ID	Description	Tag Number	Serial Number	Model	Location	Acquisition Date
SOM10	00000000110	ITCL	A) Notebook computer	120117	HC020012	Donor	Homocell100	2015-10-13
Currency		Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1990.00	1.00	SCM	40001	001981	00012	00000000	04000
Business Unit	Asset ID	Profile ID	Description	Tag Number	Serial Number	Model	Location	Acquisition Date
SOM10	00000000117	ITCL	A) Notebook computer	120118	HC020012	Donor	Homocell100	2015-10-13
Currency		Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund Code
USD	1990.00	1.00	SCM	40001	001981	00012	00000000	04000
Count:				3	Total Value:			
					5,970.00 (USD)			



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 14:44:48 +03'00'

The total value of assets of US\$ 5,970 as shown in the above Statement of Fixed Assets is the cost of purchase of the assets. The fixed assets amount of US\$ 5,783 in the CDR is the Net Book Value of these assets. The difference of US\$ 187 is the accumulated depreciation charge on these assets.