



**AUDIT**

**OF**

**UNCDF REGIONAL OFFICE IN THAILAND**

**Access to Clean Energy for the Poor (CleanStart)**  
**(Project No. 71250, Output No. 84836)**

**Report No. 1687**

**Issue Date: 8 July 2016**

**Report on the audit of UNCDF Regional Office in Thailand  
Access to Clean Energy for the Poor (CleanStart)  
(Project No. 71250, Output No. 84836)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 6 to 14 June 2016, conducted an audit of Access to Clean Energy for the Poor (CleanStart), Project No. 71250, Output No. 84836 (the Project), which is directly implemented and managed by the UNCDF Regional Office in Thailand (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 2014 to 31 December 2015 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2015. The audit did not include activities and expenses not processed and approved at the Office level. The audit did not cover the Statement of Assets as no assets were purchased by the Project. 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*		
Year	Amount (in \$ '000)	Opinion
2014	397	Unqualified
2015	1,248	Unqualified
<b>Total</b>	<b>1,645</b>	

\* Expenditures recorded in the Combined Delivery Report were \$2,272,000. Excluded from the audit scope were transactions that relate to expenditures not processed or approved at the Office level amounting to \$627,000 (that comprised of \$377,000 for 2014 and \$250,000 for 2015).

The audit did not result in any recommendations.



Antoine Khoury  
Officer-in-Charge  
Office of Audit and Investigations

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

**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP)**

**AUDIT REPORT**

**1 July 2016**

**FINANCIAL AUDIT OF THE UNCDF DIRECTLY  
IMPLEMENTED (DIM) PROJECT**

**Access to Clean Energy for the Poor (CleanStart)**

<b>Project name:</b>	<b>Access to Clean Energy for the Poor (CleanStart)</b>
<b>UNCDF Country Office:</b>	<b>Thailand</b>
<b>Atlas Project ID:</b>	<b>71250</b>
<b>Atlas Output number:</b>	<b>84836</b>
<b>Auditor:</b>	<b>Moore Stephens LLP</b>
<b>Period subject to audit:</b>	<b>1 January 2014 to 31 December 2015</b>

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## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of "Access to Clean Energy for the Poor (CleanStart)" (Project ID 71250 and Output 84836) ('the project'), directly implemented by UNCDF Thailand ('the office') for the period 1 January 2014 to 31 December 2015. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

We have issued audit opinions as summarised in the table below and as detailed in the next section:

<b>Statement of Expenditure</b>	Unqualified
<b>Statement of Fixed Assets</b>	Not applicable
<b>Statement of Cash Position</b>	Not applicable

We have not raised any findings as a result of our audit.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

1 July 2016

MOORE STEPHENS

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## THE AUDIT ENGAGEMENT

### **Audit Objectives and Scope**

The objective of the financial audit was to express an opinion on the DIM project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2014 and 31 December 2015 and the funds utilization as at 31 December 2015 are fairly presented in accordance with UNCDF 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 UNCDF; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNCDF project as at 31 December 2015. This statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNCDF project as at 31 December 2015. Where a DIM project does not have a dedicated project bank account, it will not be necessary to express such an opinion.

The scope of the audit relates only to transactions concluded and recorded against the UNCDF DIM project between 1 January 2014 and 31 December 2015. 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 UNCDF Regional Centres and UNCDF Headquarters and where the supporting documentation is not retained at the level of the UNCDF country office.



## AUDIT OPINIONS

### Independent Auditor's Report to UNCDF - CleanStart Project

#### Statement of Expenditure

#### Unqualified Opinion

We have audited the accompanying Combined Delivery Reports (CDR) and Funds Utilization statements totalling \$2,272,472.28 ("the statement") of the UNCDF project 71250 'CleanStart' for the period from 1 January 2014 to 31 December 2015. CDR expenditure not processed or approved by UNCDF Country Office Thailand of \$627,354.56 was not within the scope of our audit.

Management is responsible for the preparation of the statement for the CleanStart 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 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 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.

#### **Unqualified Opinion**

In our opinion, the attached Combined Delivery Reports (CDR) and Funds Utilization statements present fairly, in all material respects, the expenses of \$1,645,117.72 incurred by the CleanStart project for the period 1 January 2014 to 31 December 2015 in accordance with UNCDF accounting policies and were i) in conformity with the approved budget; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNCDF; and (iv) supported by properly approved vouchers and other supporting documents.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

1 July 2016

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## Independent Auditor's Report to UNCDF - CleanStart Project

### Statement of Assets and Equipment

We noted that the UNCDF project CleanStart had no assets or equipment and accordingly a Statement of Fixed Assets was not produced.

## Independent Auditor's Report to UNCDF - CleanStart Project

### Statement of Cash Position

We noted that the UNCDF project CleanStart did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.



## MANAGEMENT LETTER

We have not raised any findings as a result of our audit.



Mark Henderson  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

1 July 2016

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## **Annexes**

**Annex 1: Combined Delivery Report**

**Selection Criteria :**

**Business Unit:** UNCDF  
**Period:** Jan-Dec (2014)  
**Selected Award Id:** 00071250  
**Selected Project Id:** ALL

<b>Award ID :</b> 00071250 CleanStart Norad	<b>Period :</b> Jan-Dec (2014)
<b>Project ID :</b> 00084836 CLEANSTART (NORAD)	<b>Impl. Partner :</b> UNCDF UNCDF
	<b>Location :</b> UN Capital Development Fund
<b>Prepaid DIM Exp</b>	<b>UNCDF Exp</b>
<b>Prepaid NIM Exp</b>	<b>Total Exp</b>

**Activity : OUTPUT 1 (1. FINANCE FOR CLEAN ENERGY)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	79,012.14	0.00	79,012.14
71305 - Local Consult.-Sht Term-Tech	0.00	20,238.56	0.00	20,238.56
71605 - Travel Tickets-International	0.00	24,016.29	0.00	24,016.29
71610 - Travel Tickets-Local	0.00	487.18	0.00	487.18
71615 - Daily Subsistence Allow-Intl	0.00	31,640.01	0.00	31,640.01
71635 - Travel - Other	0.00	1,858.70	0.00	1,858.70
72425 - Mobile Telephone Charges	0.00	153.94	0.00	153.94
72440 - Connectivity Charges	0.00	61.58	0.00	61.58
72505 - Stationery & other Office Supp	0.00	307.88	0.00	307.88
72510 - Publications	0.00	753.12	0.00	753.12
72625 - Capital Grants - Financial Ser	0.00	-1,156.52	0.00	-1,156.52
72715 - Hospitality Catering	0.00	83.71	0.00	83.71
73405 - Rental & Maint-Other Office Eq	0.00	416.93	0.00	416.93
74225 - Other Media Costs	0.00	1,277.05	0.00	1,277.05
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	4,603.17	0.00	4,603.17
76135 - Realized Gain	0.00	-774.12	0.00	-774.12

**Total for Fund G2950** 0.00 162,979.62 0.00 162,979.62

**Total for Activity OUTPUT 1** 0.00 162,979.62 0.00 162,979.62

**Activity : OUTPUT 2 (2. TA FOR CLEAN ENERGY)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	41,082.65	0.00	41,082.65
71605 - Travel Tickets-International	0.00	4,715.41	0.00	4,715.41
71615 - Daily Subsistence Allow-Intl	0.00	3,637.45	0.00	3,637.45
71620 - Daily Subsistence Allow-Local	0.00	236.01	0.00	236.01
71635 - Travel - Other	0.00	442.90	0.00	442.90
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	14.33	0.00	14.33
76135 - Realized Gain	0.00	-5.03	0.00	-5.03

**Total for Fund G2950** 0.00 50,123.72 0.00 50,123.72

**Total for Activity OUTPUT 2** 0.00 50,123.72 0.00 50,123.72

**Activity : OUTPUT 3 (3. KNOWLEDGE AND LEARNING)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	68,560.31	0.00	68,560.31
71305 - Local Consult.-Sht Term-Tech	0.00	2,132.50	0.00	2,132.50
71605 - Travel Tickets-International	0.00	3,943.77	0.00	3,943.77
71610 - Travel Tickets-Local	0.00	292.48	0.00	292.48
71615 - Daily Subsistence Allow-Intl	0.00	5,266.76	0.00	5,266.76
71620 - Daily Subsistence Allow-Local	0.00	231.88	0.00	231.88
71635 - Travel - Other	0.00	14.62	0.00	14.62



Award ID : 00071250 CleanStart Norad	Period :	Jan-Dec (2014)		
Project ID : 00084836 CLEANSTART (NORAD)	Impl. Partner :	UNCDF UNCDF		
	Location :	UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
72415 - Courier Charges	0.00	915.74	0.00	915.74
72505 - Stationery & other Office Supp	0.00	16.47	0.00	16.47
72510 - Publications	0.00	737.74	0.00	737.74
72515 - Print Media	0.00	281.81	0.00	281.81
74205 - Audio Visual Productions	0.00	42.50	0.00	42.50
74210 - Printing and Publications	0.00	1,102.71	0.00	1,102.71
74525 - Sundry	0.00	41.38	0.00	41.38
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	82.76	0.00	82.76
75706 - Learning - ticket costs	0.00	947.41	0.00	947.41
75707 - Learning - subsistence allowan	0.00	313.54	0.00	313.54
75710 - Participation of counterparts	0.00	382.76	0.00	382.76
76125 - Realized Loss	0.00	67.17	0.00	67.17
76135 - Realized Gain	0.00	- 15.77	0.00	- 15.77
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>85,358.54</b>	<b>0.00</b>	<b>85,358.54</b>
<b>Total for Activity OUTPUT 3</b>	<b>0.00</b>	<b>85,358.54</b>	<b>0.00</b>	<b>85,358.54</b>
<b>Activity : OUTPUT 4 (4. ADVOCACY AND PARTNERSHIP)</b>				
<b>Fund : G2950(Cost Sharing)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	29,928.74	0.00	29,928.74
71605 - Travel Tickets-International	0.00	2,630.42	0.00	2,630.42
71615 - Daily Subsistence Allow-Intl	0.00	7,896.69	0.00	7,896.69
73410 - Maint, Oper of Transport Equip	0.00	329.37	0.00	329.37
73505 - Reimb to UNDP for Supp Srvs	0.00	21.61	0.00	21.61
74599 - UNDP cost recovery chrgs-Bills	0.00	216.61	0.00	216.61
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	467.28	0.00	467.28
75706 - Learning - ticket costs	0.00	85.00	0.00	85.00
75707 - Learning - subsistence allowan	0.00	320.20	0.00	320.20
76125 - Realized Loss	0.00	22.48	0.00	22.48
76135 - Realized Gain	0.00	- 23.89	0.00	- 23.89
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>41,894.51</b>	<b>0.00</b>	<b>41,894.51</b>
<b>Total for Activity OUTPUT 4</b>	<b>0.00</b>	<b>41,894.51</b>	<b>0.00</b>	<b>41,894.51</b>
<b>Activity : OUTPUT 5 (5. PROGRAMME IMPLEMENTATION)</b>				
<b>Fund : G2950(Cost Sharing)</b>				
61305 - Salaries - IP Staff	0.00	158,871.83	0.00	158,871.83
61310 - Post Adjustment - IP Staff	0.00	66,625.56	0.00	66,625.56
61360 - Other payroll costs IP	0.00	107.80	0.00	107.80
62305 - Dependency Allowances-IP Staff	0.00	5,671.45	0.00	5,671.45
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	44,332.00	0.00	44,332.00
62315 - Contrib. to medical, social in	0.00	2,690.78	0.00	2,690.78
62320 - Mobility, Hardship, Non-remova	0.00	4,695.94	0.00	4,695.94
62330 - Rental Supplements - IP Staff	0.00	15,795.59	0.00	15,795.59
62340 - Annual Leave Expense - IP	0.00	4,513.28	0.00	4,513.28
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,314.90	0.00	1,314.90
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,728.97	0.00	4,728.97
63530 - Contribution to EOS Benefits	0.00	7,524.12	0.00	7,524.12
63535 - Contribution to Security	0.00	9,028.98	0.00	9,028.98
63540 - Contribution to Training	0.00	2,407.70	0.00	2,407.70
63545 - Contribution to ICT	0.00	3,009.68	0.00	3,009.68
63550 - Contributions to MAIP	0.00	1,003.23	0.00	1,003.23

**UNCDF Combined Delivery Report**

**UN Capital Development Fund**  
Report ID: UNGL143G

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Award ID : 00071250 CleanStart Norad	Period :	Jan-Dec (2014)		
Project ID : 00084836 CLEANSTART (NORAD)	Impl. Partner :	UNCDF UNCDF		
	Location :	UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
63555 - Contribution to UN JFA	0.00	4,614.81	0.00	4,614.81
63560 - Contributions to Appendix D	0.00	601.94	0.00	601.94
64306 - Appointment-Ticket Costs	0.00	0.00	0.00	0.00
64307 - Appointment-Subsistence Allow	0.00	607.50	0.00	607.50
64308 - Appointments-Lump Sum	0.00	4,342.80	0.00	4,342.80
64309 - Appointment-Shipments	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	16,051.59	0.00	16,051.59
65135 - Payroll Mgt Cost Recovery ATLA	0.00	18,079.20	0.00	18,079.20
71310 - Local Consult.-Short Term-Supp	0.00	300.00	0.00	300.00
71405 - Service Contracts-Individuals	0.00	22,252.73	0.00	22,252.73
71410 - MAIP Premium SC	0.00	90.88	0.00	90.88
71415 - Contribution to Security SC	0.00	817.85	0.00	817.85
71605 - Travel Tickets-International	0.00	367.01	0.00	367.01
71610 - Travel Tickets-Local	0.00	0.01	0.00	0.01
71615 - Daily Subsistence Allow-Intl	0.00	2,790.00	0.00	2,790.00
71635 - Travel - Other	0.00	261.10	0.00	261.10
72415 - Courier Charges	0.00	1,246.63	0.00	1,246.63
72425 - Mobile Telephone Charges	0.00	70.07	0.00	70.07
72430 - Postage and Pouch	0.00	472.95	0.00	472.95
72505 - Stationery & other Office Supp	0.00	291.86	0.00	291.86
72510 - Publications	0.00	12.65	0.00	12.65
72515 - Print Media	0.00	101.47	0.00	101.47
73105 - Rent	0.00	16,800.00	0.00	16,800.00
73505 - Reimb to UNDP for Supp Srvs	0.00	2,227.49	0.00	2,227.49
74525 - Sundry	0.00	206.80	0.00	206.80
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	290.41	0.00	290.41
76135 - Realized Gain	0.00	- 15.85	0.00	- 15.85
77105 - Salaries - NP Staff-TA	0.00	3,123.73	0.00	3,123.73
77110 - Contrib to UNSSPF-NP-TA	0.00	619.65	0.00	619.65
77115 - Contrib-Med,SocIns-NP Staff-TA	0.00	96.82	0.00	96.82
77120 - Repat Gr/Comm Annual Lv-NP-TA	0.00	109.47	0.00	109.47
77145 - Dependency Allow-NP Staff-TA	0.00	39.38	0.00	39.38
77195 - MAIP Premium TA/NO	0.00	15.62	0.00	15.62
77197 - Appendix D TA/NO	0.00	9.37	0.00	9.37
77306 - Appoint-Tk cost-IP Staff-TA	0.00	2,636.00	0.00	2,636.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77385 - Contribution to Security	0.00	140.56	0.00	140.56
77386 - Contribution to ICT_TA	0.00	46.86	0.00	46.86
77396 - PAYROLL MGT COST RECOVERY	0.00	26.88	0.00	26.88
<b>al for Fund G2950</b>	<b>0.00</b>	<b>433,268.05</b>	<b>0.00</b>	<b>433,268.05</b>
<b>Total for Activity OUTPUT 5</b>	<b>0.00</b>	<b>433,268.05</b>	<b>0.00</b>	<b>433,268.05</b>
<b>Total for Project : 00084836</b>	<b>0.00</b>	<b>773,624.44</b>	<b>0.00</b>	<b>773,624.44</b>
<b>Award Total :</b>	<b>0.00</b>	<b>773,624.44</b>	<b>0.00</b>	<b>773,624.44</b>

Vincent Wierda

*[Handwritten Signature]*

*[Handwritten Signature]*

Mark Henderson  
Partner  
Moore Stephens  
01 July 2016

MOORE STEPHENS

Signed By :

Date :

19 MARCH 2015

*[Handwritten Signature]*

Suela Krifsa

**Funds Utilization**

**Selection Criteria :**

Business Unit : UNCDF  
Period : Jan-Dec (2014)  
Selected Project ID : 00071250  
Selected Fund Code :  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Award ID: 00071250      CleanStart\_Norad      Period : As at Dec 31, 2014

Project ID: 00084836      Impl. Partner : UNCDF UNCDF      UNCDF AMOUNT

Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00

**UNCDF Combined Delivery Report**

**Selection Criteria :**

Business Unit: UNCDF  
Period: Jan-Dec (2015)  
Selected Award Id: 00071250  
Selected Project Id: ALL

<b>Award ID : 00071250 CleanStart Norad</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Project ID : 00084836 CLEANSTART (NORAD)</b>	<b>Impl. Partner :</b>	<b>UNCDF UNCDF</b>
	<b>Location :</b>	<b>UN Capital Development Fund</b>
	<b>Prepaid DIM Exp</b>	<b>UNCDF Exp</b>
	<b>Prepaid NIM Exp</b>	<b>Total Exp</b>

**Activity : OUTPUT 1 (1. FINANCE FOR CLEAN ENERGY)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	56,376.79	0.00	56,376.79
71605 - Travel Tickets-International	0.00	4,181.05	0.00	4,181.05
71615 - Daily Subsistence Allow-Intl	0.00	19,478.26	0.00	19,478.26
71635 - Travel - Other	0.00	325.47	0.00	325.47
72605 - Grants to Instit & other Benef	0.00	50,000.00	0.00	50,000.00
72625 - Capital Grants - Financial Ser	0.00	152,000.00	0.00	152,000.00
73505 - Reimb to UNDP for Supp Svcs	0.00	136.76	0.00	136.76
74525 - Sundry	0.00	516.83	0.00	516.83
75110 - Facilities & Admin - Services	0.00	9,887.01	0.00	9,887.01
76125 - Realized Loss	0.00	0.10	0.00	0.10
76135 - Realized Gain	0.00	-24.42	0.00	-24.42
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>292,877.85</b>	<b>0.00</b>	<b>292,877.85</b>

**Total for Activity OUTPUT 1**

**0.00      292,877.85      0.00      292,877.85**

**Activity : OUTPUT 2 (2. TA FOR CLEAN ENERGY)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	229,913.55	0.00	229,913.55
71605 - Travel Tickets-International	0.00	22,783.55	0.00	22,783.55
71615 - Daily Subsistence Allow-Intl	0.00	49,433.01	0.00	49,433.01
71635 - Travel - Other	0.00	818.29	0.00	818.29
72415 - Courier Charges	0.00	75.25	0.00	75.25
72605 - Grants to Instit & other Benef	0.00	222,681.00	0.00	222,681.00
75110 - Facilities & Admin - Services	0.00	9,887.01	0.00	9,887.01
75707 - Learning - subsistence allowan	0.00	840.00	0.00	840.00
76125 - Realized Loss	0.00	36.26	0.00	36.26
76135 - Realized Gain	0.00	-262.64	0.00	-262.64
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>536,205.28</b>	<b>0.00</b>	<b>536,205.28</b>

**Total for Activity OUTPUT 2**

**0.00      536,205.28      0.00      536,205.28**

**Activity : OUTPUT 3 (3. KNOWLEDGE AND LEARNING)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	39,553.87	0.00	39,553.87
71305 - Local Consult.-Sht Term-Tech	0.00	12.20	0.00	12.20
71605 - Travel Tickets-International	0.00	3,792.54	0.00	3,792.54
71615 - Daily Subsistence Allow-Intl	0.00	3,712.10	0.00	3,712.10
71625 - Daily Subsist Allow-Mtg Partic	0.00	70.48	0.00	70.48
71635 - Travel - Other	0.00	10.21	0.00	10.21
72105 - Svc Co-Construction & Engineer	0.00	16,723.39	0.00	16,723.39
72415 - Courier Charges	0.00	334.38	0.00	334.38
74210 - Printing and Publications	0.00	2,360.41	0.00	2,360.41
74220 - Translation Costs	0.00	286.87	0.00	286.87
74599 - UNDP cost recovery chrgs-Bills	0.00	957.01	0.00	957.01



**UNCDF Combined Delivery Report**

<b>Award ID : 00071250 CleanStart_Norad</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Project ID : 00084836 CLEANSTART (NORAD)</b>	<b>Impl. Partner :</b>	<b>UNCDF UNCDF</b>
	<b>Location :</b>	<b>UN Capital Development Fund</b>

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
75110 - Facilities & Admin - Services	0.00	9,887.01	0.00	9,887.01
75709 - Learning - training of counter	0.00	555.30	0.00	555.30
76125 - Realized Loss	0.00	16.39	0.00	16.39
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>78,272.16</b>	<b>0.00</b>	<b>78,272.16</b>
<b>Total for Activity OUTPUT 3</b>	<b>0.00</b>	<b>78,272.16</b>	<b>0.00</b>	<b>78,272.16</b>
<b>Activity : OUTPUT 4 (4. ADVOCACY AND PARTNERSHIP)</b>				
<b>Fund : G2950(Cost Sharing)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	6,387.49	0.00	6,387.49
71305 - Local Consult.-Sht Term-Tech	0.00	2,292.50	0.00	2,292.50
71605 - Travel Tickets-International	0.00	24,734.58	0.00	24,734.58
71615 - Daily Subsistence Allow-Intl	0.00	16,356.60	0.00	16,356.60
71620 - Daily Subsistence Allow-Local	0.00	198.51	0.00	198.51
71635 - Travel - Other	0.00	152.00	0.00	152.00
72415 - Courier Charges	0.00	107.91	0.00	107.91
72605 - Grants to Instit & other Benef	0.00	200,048.27	0.00	200,048.27
73505 - Reimb to UNDP for Supp Srvs	0.00	123.49	0.00	123.49
75110 - Facilities & Admin - Services	0.00	9,887.00	0.00	9,887.00
75705 - Learning costs	0.00	6,277.33	0.00	6,277.33
75706 - Learning - ticket costs	0.00	2,055.75	0.00	2,055.75
75707 - Learning - subsistence allowan	0.00	6,669.56	0.00	6,669.56
76125 - Realized Loss	0.00	21.83	0.00	21.83
76135 - Realized Gain	0.00	-518.49	0.00	-518.49
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>274,794.33</b>	<b>0.00</b>	<b>274,794.33</b>
<b>Total for Activity OUTPUT 4</b>	<b>0.00</b>	<b>274,794.33</b>	<b>0.00</b>	<b>274,794.33</b>
<b>Activity : OUTPUT 5 (5. PROGRAMME IMPLEMENTATION)</b>				
<b>Fund : G2950(Cost Sharing)</b>				
61105 - Salaries - NP Staff	0.00	1,190.21	0.00	1,190.21
61160 - Other payroll costs NP	0.00	75.00	0.00	75.00
61305 - Salaries - IP Staff	0.00	104,250.78	0.00	104,250.78
61310 - Post Adjustment - IP Staff	0.00	44,515.08	0.00	44,515.08
62105 - Dependency Allowance-NP Staff	0.00	13.78	0.00	13.78
62110 - Contrib Joint Staff Pension-NP	0.00	236.71	0.00	236.71
62115 - Contrib to Med,SocIns-NP Staff	0.00	84.77	0.00	84.77
62140 - Annual Leave Expense - NO	0.00	96.40	0.00	96.40
62305 - Dependency Allowances-IP Staff	0.00	4,393.53	0.00	4,393.53
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	33,219.46	0.00	33,219.46
62315 - Contrib. to medical, social in	0.00	2,109.00	0.00	2,109.00
62320 - Mobility, Hardship, Non-remova	0.00	2,215.86	0.00	2,215.86
62330 - Rental Supplements - IP Staff	0.00	10,946.51	0.00	10,946.51
62340 - Annual Leave Expense - IP	0.00	3,890.48	0.00	3,890.48
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	6,235.40	0.00	6,235.40
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,468.69	0.00	3,468.69
63530 - Contribution to EOS Benefits	0.00	5,623.33	0.00	5,623.33
63535 - Contribution to Security	0.00	6,748.00	0.00	6,748.00
63540 - Contribution to Training	0.00	1,785.15	0.00	1,785.15
63545 - Contribution to ICT	0.00	2,249.38	0.00	2,249.38
63550 - Contributions to MAIP	0.00	599.78	0.00	599.78
63555 - Contribution to UN JFA	0.00	4,498.68	0.00	4,498.68
63560 - Contributions to Appendix D	0.00	449.87	0.00	449.87
65115 - Contributions to ASHI Reserve	0.00	11,996.52	0.00	11,996.52

**UNCDF Combined Delivery Report**

<b>Award ID : 00071250 CleanStart Norad</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Project ID : 00084836 CLEANSTART (NORAD)</b>	<b>Impl. Partner :</b>	<b>UNCDF UNCDF</b>
	<b>Location :</b>	<b>UN Capital Development Fund</b>

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,168.92	0.00	1,168.92
71205 - Intl Consultants-Sht Term-Tech	0.00	593.97	0.00	593.97
71310 - Local Consult.-Short Term-Supp	0.00	450.00	0.00	450.00
71405 - Service Contracts-Individuals	0.00	18,698.49	0.00	18,698.49
71410 - MAIP Premium SC	0.00	62.96	0.00	62.96
71415 - Contribution to Security SC	0.00	708.22	0.00	708.22
71605 - Travel Tickets-International	0.00	5,046.72	0.00	5,046.72
71615 - Daily Subsistence Allow-Intl	0.00	5,232.70	0.00	5,232.70
71635 - Travel - Other	0.00	138.81	0.00	138.81
72125 - Svc Co-Studies & Research Serv	0.00	1,100.00	0.00	1,100.00
72425 - Mobile Telephone Charges	0.00	46.49	0.00	46.49
72430 - Postage and Pouch	0.00	3.91	0.00	3.91
72445 - Common Services-Communications	0.00	4,079.60	0.00	4,079.60
72510 - Publications	0.00	945.83	0.00	945.83
72815 - Inform Technology Supplies	0.00	742.43	0.00	742.43
73105 - Rent	0.00	8,503.40	0.00	8,503.40
73410 - Maint, Oper of Transport Equip	0.00	331.72	0.00	331.72
73505 - Reimb to UNDP for Supp Svcs	0.00	2,061.67	0.00	2,061.67
74525 - Sundry	0.00	154.08	0.00	154.08
75110 - Facilities & Admin - Services	0.00	9,887.00	0.00	9,887.00
75705 - Learning costs	0.00	1,578.00	0.00	1,578.00
75706 - Learning - ticket costs	0.00	1,070.58	0.00	1,070.58
75707 - Learning - subsistence allowan	0.00	181.90	0.00	181.90
76125 - Realized Loss	0.00	1.47	0.00	1.47
76135 - Realized Gain	0.00	-37.87	0.00	-37.87
77105 - Salaries - NP Staff-TA	0.00	2,266.98	0.00	2,266.98
77110 - Contrib to UNSSPF-NP-TA	0.00	449.71	0.00	449.71
77115 - Contrib-Med,SocIns-NP Staff-TA	0.00	70.28	0.00	70.28
77120 - Repat Grt/Comm Annual Lv-NP-TA	0.00	67.40	0.00	67.40
77145 - Dependency Allow-NP Staff-TA	0.00	28.42	0.00	28.42
77195 - MAIP Premium TA/NO	0.00	9.06	0.00	9.06
77197 - Appendix D TA/NO	0.00	6.81	0.00	6.81
77385 - Contribution to Security	0.00	102.01	0.00	102.01
77386 - Contribution to ICT_TA	0.00	34.01	0.00	34.01
77396 - PAYROLL MGT COST RECOVERY	0.00	20.17	0.00	20.17
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>316,698.22</b>	<b>0.00</b>	<b>316,698.22</b>
<b>Total for Activity OUTPUT 5</b>	<b>0.00</b>	<b>316,698.22</b>	<b>0.00</b>	<b>316,698.22</b>
<b>Total for Project : 00084836</b>	<b>0.00</b>	<b>1,498,847.84</b>	<b>0.00</b>	<b>1,498,847.84</b>

<b>Award Total :</b>	<b>0.00</b>	<b>1,498,847.84</b>	<b>0.00</b>	<b>1,498,847.84</b>
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*Mark Henderson*

Mark Henderson  
Partner  
Moore Stephens  
01 July 2016

**MOORE STEPHENS**

*Vincent Wierda*

Signed By :

Date :

*3 Mar 2016*

*Vincent Wierda*

*Judith Griffo, Regional Prog. Mngng. Specialist*



**Funds Utilization**

**Selection Criteria :**

Business Unit : UNCDF  
 Period : Jan-Dec (2015)  
 Selected Project ID : 00071250  
 Selected Fund Code :  
 Selected Dept. IDs : ALL  
 Selected Outputs : ALL

Award ID: 00071250      CleanStart\_ Norad      Period : As at Dec 31, 2015

Project ID: 00084836      Impl. Partner :UNCDF UNCDF      UNCDF AMOUNT

Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00

## Annex 2: Audit finding priority ratings

The following categories of priorities are used:

- High (Critical)** Action is considered imperative to ensure that UNCDF is not exposed to high risks. Failure to take action could result in major consequences and issues.
- Medium (Important)** Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
- Low** Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. **Therefore, low priority recommendations are not included in the audit report.**