

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP CENTRAL AFRICAN REPUBLIC**

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

**Report No. 1811**

**Issue Date: 8 August 2017**

**Report on the Audit of UNDP Central African Republic  
Projet d'Appui au Cycle Électoral 2014-2016 en RCA  
(Project No. 86140, Output No. 93486)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 8 to 26 May 2017, conducted an audit of Projet d'Appui au Cycle Électoral 2014-2016 en RCA, Project No. 86140, Output No. 93486 (the Project), which is directly implemented and managed by the UNDP Country Office in Central African Republic (the Office). The last audit of the Project was conducted by OAI in 2016.

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 2016 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2016, as well as Statement of Assets as of 31 December 2016. 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	NFM (in \$ '000)
7,539	Unqualified	179	Qualified	81

\*Expenditures recorded in the Combined Delivery Report were \$10,197, 636. Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$2,658,856 million).

\*\*NFM= Net Financial Misstatement

The audit firm qualified its opinion on project assets due to an overstatement of fixed assets by a net amount of \$80,738. The overstatement was due to 16 items procured for governmental needs that were inadvertently reported as project assets (refer to issue 1).

**Key recommendations:** Total = 3, high priority = 2

The three recommendations aim to ensure the following: (a) safeguarding of assets (Recommendation 1 – high priority); and (b) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendations 1 and 3 – high priority, Recommendation 2 – medium priority).

<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.

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendation is presented below:

**Overstatement of fixed assets (Issue 1)** A reconciliation of the project assets as recorded in the asset register in Atlas and as counted through a physical inventory conducted by the audit team revealed an overstatement of the assets by \$80,738. The Office management explained that the difference was due to assets purchased for the host country government, which were incorrectly recorded by the Office as owned by the Project.

Recommendation: Management should do a regular review of the asset register maintained in Atlas to ensure that any errors are identified and corrected in a timely manner, and that owned assets are in line with UNDP policies and procedures.

**Failure to implement prior period audit recommendations (Issue 3)** The audit recommendation raised in the prior period audit report, pertaining to the need to maintain and recognize assets in line with the Organization's policy and procedures, had still not been addressed by the Office up to the audit fieldwork dates. Subsequent to the audit, and as of 31 July 2017, the management of the Office took corrective action for the implementation of the recommendation.

Recommendation: Management should develop a monitoring system to track and follow up on their action plans with respect to prior period recommendations.

**Implementation status of previous OAI audit recommendations:** Report No. 1667, 16 September 2016.

Total recommendations: 1

Implemented: 1

### Management comments and action plan

The UN Resident Coordinator and UNDP Resident Representative accepted all the recommendations and is in the process of implementing them. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations



**United Nations Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Program (UNDP)  
Directly Implemented (DIM) Project ID 86140 – Output ID 93486  
“Projet d’Appui au Cycle Electoral 2014-2016 en RCA”  
- Bangui, Central African Republic -  
For the year ended 31 December 2016



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**Executive Summary**

KPMG Geneva conducted the financial audit of UNDP project number 86140 “Projet d’Appui au Cycle Electoral 2014-2016 en RCA - Output no. 93486” (the project) for the period 1 January to 31 December 2016. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

<p><b>Statement of Expenditures</b>  <b>Project Statement of Fixed Assets</b>  <b>Statement of Cash Position</b></p>	<p><b>Unmodified</b>  <b>Modified</b>  <b>Not Applicable</b></p>
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As a result of our audit, we identified one audit finding with a net financial impact totaling USD 80,738.06 as summarised below, more details to the finding are presented in the management letter on pages 7 to 10.

No.	Description	Priority	Category	Net financial impact USD
1	Assets procured specifically to be handed over to Government, recorded as UNDP assets	High	Statement of Fixed Assets	80,738.06
Total				80,738.06

KPMG SA

Pierre-Henri Pingeon  
*Partner*

Henri Mwaniki

Geneva, 14 July 2017



## **Audit Objectives and Scope**

The objective of the financial audit was to express an opinion on the Directly Implemented Modality (DIM) project statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2016 and the fund utilization as at 31 December 2016 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. The Combined Delivery Report (CDR) and the Funds Utilization statements are the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets presents fairly the balance of assets of the UNDP project as at 31 December 2016. This Statement must include all assets available as at 31 December 2016 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 presents fairly the cash and bank balance of the project as at 31 December 2016. Where a DIM project does not have a dedicated bank account for the project, it will not be necessary to express such an opinion.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2016. The scope of the audit did not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", or other UN agencies, 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 Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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## **Independent Auditors' Report**

### Statement of Expenditures

To: The Director of the Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)

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We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement of Expenditures") of the UNDP project No. 86140, Projet d'Appui au Cycle Electoral 2014-2016 en RCA - Output no. 93486 for the period 1 January to 31 December 2016.

The CDR expenditure totaling USD 10,197,636.41, is comprised of expenditure directly incurred by the UNDP Country Office in Central African Republic for an amount of USD 7,538,780.11 and expenditure incurred by entities other than the Country Office for an amount of USD 2,658,856.30. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Central African Republic of USD 7,538,780.11.

### **Unmodified Opinion**

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 7,538,780.11 directly incurred by the UNDP Country Office in Central African Republic and charged to the project for the period 1 January to 31 December 2016 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilisation section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

### **Management responsibilities**

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

### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilisation statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA



Pierre-Henri Pingeon  
*Partner*



Henri Mwaniki

Geneva, 14 July 2017



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## **Independent Auditors' Report**

### Statement of Fixed Assets

To: Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP)

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We have audited the accompanying statement of fixed assets of the UNDP project No. 86140 "Projet d'Appui au Cycle Electoral 2014-2016 en RCA - Output no. 93486 as at 31 December 2016.

### **Modified Opinion**

In our opinion, except for the effects of the matter described in the Basis for opinion section of our report, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 86140 with a Net Book Value amounting to USD 178,762.80 as at 31 December 2016 in accordance with UNDP accounting policies.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our review of the fixed assets report from ATLAS, identified 16 items with a Net Book Value of USD 80,738.06, procured purposefully for governmental needs that were inadvertently reported in ATLAS as UNDP CO assets. This error which represented half of the fixed asset balance, resulted in a material uncorrected overstatement of the Statement of Fixed Assets as at 31 December 2016.

### **Management responsibilities**

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

### **Auditor's responsibilities for the audit**

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.



As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Pierre-Henri Pingeon  
*Partner*

Henri Mwaniki

Geneva, 14 July 2017



## Management Letter

To: The Director of the Office of Audit and Investigations (OAI)  
United Nations Development Programme (UNDP)

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We noted the following findings related to this project as a result of our audit.

### Finding 1: Overstatement of Statement of Fixed Assets

- **Observation**

Articles 67 & 68 of the Administrative Services\_Asset management\_Furniture and Equipment - Acquisition and Maintenance of the UNDP "Programme and Operations Policies and Procedures" (POPP) requires that the asset register be kept up to date to ensure that the office has an accurate and up to date register of assets that it controls. Assets purchased for the immediate transfer to 3rd parties should not be recorded in the UNDP asset management module.

A reconciliation by KPMG between project assets recorded in the accounting software Atlas and actual assets under the Country Office control revealed a Net Book Value (NBV) difference of **USD 80,738.06** as detailed below.

Items	NBV amount (USD)
Undepreciated fix assets (CDR)	178,762.80
Actual Assets under control of UNDP CO (KPMG assets count)	98,024.74
Difference	80,738.06

The CO clarified that the difference was due to 16 assets procured specifically for the government which had been erroneously recorded in Atlas as UNDP assets.

Failure by the CO management to update the assets records lead to inaccurate reporting and tracking of fixed assets directly controlled by the CO.

- **Priority/Grading**

High

- **Recommendation**

Management should do a regular review of the asset register in Atlas to ensure that any errors are identified and corrected in a timely manner KPMG recommends that management maintain assets in line with UNDP Programme and Operations Policies and Procedures by making sure that the asset system is up to date. Assets procured specifically procured with the intention of being transferred to third parties should not be booked in Atlas as part of UNDP assets.



- **Management Comment and Action Plan**

This situation has been corrected in May 2017. All the assets procured for the government have been removed from Atlas.

## **Finding 2: Invoices dated prior to Purchase Order (PO) date**

- **Observation**

Rule 122.02 of UNDP financial Regulations and Rules, article 6 of Administrative Services\_Asset management\_Furniture and Equipment\_Acquisition and Maintenance of the UNDP "Programme and Operations Policies and Procedures" (POPP) as well as best practices require that a PO should be issued before an invoice, consequently the PO should be dated prior to the invoice. We noted 7 instances out of 67 expenses tested where the PO was dated after the invoice date as detailed below;

	<b>Voucher number</b>	<b>Description</b>	<b>Amount</b>	<b>P.O date</b>	<b>Invoice date</b>
1	00068843	G) Ballot Paper	288,000.00	04/03/2016	09/02/2016
2	00069283	G) Other Ballot Boxes	111,096.00	13/04/2016	21/03/2016
3	00069830	G) Other Ballot Boxes	28,710.00	28/04/2016	27/04/2016
4	00072421	S) Printing	324,761.85	09/11/2016	24/09/2016
5	00068843	G) Envelopes Elections	181,117.18	04/03/2016	09/02/2016
6	00068843	G) Registration Forms	50,000.00	04/03/2016	09/02/2016
7	00069283	G) Other Ballot Boxes	5,220.41	13/04/2016	21/03/2016
	Amount		1,005,025.09		

Failure to follow the correct procurement process could result in unapproved procurements.

- **Priority/Grading**

Medium

- **Recommendation**

We recommend that management put in place robust review mechanisms to ensure compliance with their procurement procedural manuals that mandate all purchases be preceded by an approved PO.

- **Management Comment and Action Plan**

We take note of this recommendation and we will implement it for next activities.

### **Finding 3: Failure to implement prior period recommendations**

- **Observation**

From our review of the prior period audit report we noted that only one audit recommendation was raised. The recommendation remained unresolved as detailed below:

- Recommendation requiring management maintain assets in line with UNDP Programme and Operations Policies and Procedures" by making sure that the asset system is up to date,
- Recommendation requiring the identification of assets intended to be transferred to third parties at the acquisition stage in order to avoid booking them as assets. Only those items meeting the UNDP asset criteria should be recognized as assets In the accounting system Atlas, was not implemented. Refer to finding 1 above.

- **Priority/Grading**

High

- **Recommendation**

Management should develop a monitoring system to track and follow up on their action plans with respect to prior period recommendations.

- **Management Comment and Action Plan**

The recommendations of the previous audit were implemented after the 2016 year-end closure. We take note to avoid delays for next time.

KPMG SA



Pierre-Henri Pingeon  
*Partner*



Henri Mwaniki

Geneva, 14 July 2017



**Appendix 1: Overstatement of Statement of Fixed Assets**

Assets procured specifically for the government but recorded as part of UNDP CO Assets

	Asset ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, (USD)	Net Book Value
1	782	A Scanners	782	21GG409234	DR-G1100	PACECCTD	30.09.2015	30.09.2015	3'724.00	3'103.33
2	783	FUJITSU Scanner fi-6400	783	AKFCC00055	fi-6400	PACECCTD	29.10.2015	29.10.2015	7'295.00	6'155.16
3	784	A Scanners	784	21GG409231	DR-G1100	PACECCTD	30.09.2015	30.09.2015	3'724.00	3'103.33
4	785	A Scanners	785	21GG409235	DR-G1100	PACECCTD	30.09.2015	30.09.2015	3'724.00	3'103.33
5	788	Canon imageRUNNER Advance C525	CTD02	JMC17349	imageRUNNER C5255i	PACECCTD	30.10.2015	30.10.2015	6'719.00	5'879.12
6	789	FUJITSU Scanner fi-6400	789	AKFCC00056	fi-6400	PACECCTD	29.10.2015	29.10.2015	7'295.00	6'155.16
7	790	Canon imageRUNNER Advance C525	CTD5	JMC17354	imageRUNNER C5255i	PACECCTD	30.10.2015	30.10.2015	6'719.00	5'879.12
8	791	Canon imageRUNNER Advance C525	CTD01	JMC17491	imageRUNNER C5255i	PACECCTD	30.10.2015	30.10.2015	6'719.00	5'879.12
9	792	Canon imageRUNNER Advance C525	CTD4	JMC17512	imageRUNNER C5255i	PACECCTD	30.10.2015	30.10.2015	6'719.00	5'879.12
10	793	A Conferencing tables /set	793	N/A	N/A	PACECCTD	15.12.2015	15.12.2015	5'443.12	5'050.01
11	794	FUJITSU Scanner fi-6400	794	AKFCC00057	fi-6400	PACECCTD	29.10.2015	29.10.2015	7'295.00	6'155.16
12	795	FUJITSU Scanner fi-6400	795	AKFCC00054	fi-6400	PACECCTD	29.10.2015	29.10.2015	7'295.00	6'155.16
13	796	Canon imageRUNNER Advance C525	CTD03	JMC17348	imageRUNNER C5255i	PACECCTD	30.10.2015	30.10.2015	6'719.00	5'879.12
14	797	A Scanners	797	21GG409232	DR-G1100	PACECCTD	30.09.2015	30.09.2015	3'724.00	3'103.33
15	798	A Scanners	798	21GG409233	DR-G1100	PACECCTD	30.09.2015	30.09.2015	3'724.00	3'103.33
16	799	FUJITSU Scanner fi-6400	799	AKFCC00063	fi-6400	PACECCTD	29.10.2015	29.10.2015	7'295.00	6'155.16
	<b>Total</b>								<b>94'133.12</b>	<b>80'738.06</b>

**Annexes:**

**Annex 1: Statement of Expenditures**

**Combined Delivery Report by Activity**



UN Development Programme  
Report ID : ungidrb

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Run Time: 07-03-2017 10:03:08

**Selection Criteria :**

Business Unit : CAF10  
Period : Jan-Dec (2016)  
Selected Project Id : 00086140  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00093486

Project Id : 00086140	Projet d'Appui au Cycle Electo	Period :	Jan-Dec (2016)
Output # : 00093486	PACEC	Impl. Partner :	99999 UNDP
		Location :	Central African Republic

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Activity : ( )</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
72215 - Transportation Equipment	0.00	3,187.93	0.00	3,187.93
77630 - Dep Exp Owned - ITC	0.00	2,055.06	0.00	2,055.06
77660 - Dep Exp Owned - Vehicle	0.00	6,902.07	0.00	6,902.07
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>12,145.06</b>	<b>0.00</b>	<b>12,145.06</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
75105 - Facilities & Admin - Implement	0.00	528.60	0.00	528.60
77630 - Dep Exp Owned - ITC	0.00	6,244.90	0.00	6,244.90
77640 - Dep Exp Owned - F&F	0.00	362.87	0.00	362.87
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>7,136.37</b>	<b>0.00</b>	<b>7,136.37</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
75105 - Facilities & Admin - Implement	0.00	388.53	0.00	388.53
77630 - Dep Exp Owned - ITC	0.00	5,167.08	0.00	5,167.08
77640 - Dep Exp Owned - F&F	0.00	383.52	0.00	383.52
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>5,939.13</b>	<b>0.00</b>	<b>5,939.13</b>
<b>Total for Activity</b>	<b>0.00</b>	<b>25,220.56</b>	<b>0.00</b>	<b>25,220.56</b>

**Activity : ACTIVITY 1 (Appui Enregistrement Electeurs)**

<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
62335 - Hazard Duty Station Allow-IP	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
72399 - Other Materials and Goods	0.00	2,304.12	0.00	2,304.12
72440 - Connectivity Charges	0.00	23,658.95	0.00	23,658.95
72505 - Stationery & other Office Supp	0.00	847.63	0.00	847.63
73105 - Rent	0.00	10,355.15	0.00	10,355.15
73110 - Custodial & Cleaning Services	0.00	10,527.12	0.00	10,527.12
73120 - Utilities	0.00	1,666.35	0.00	1,666.35
73210 - Reinforcement of premises	0.00	2,432.74	0.00	2,432.74
73216 - Construction Cost	0.00	7,471.57	0.00	7,471.57

**KPMG**  
INITIALED FOR IDENTIFICATION  
PURPOSES ONLY

**Combined Delivery Report by Activity**

<b>Project Id :</b> 00086140 <b>Projet d'Appui au Cycle Electro</b>	<b>Period :</b> Jan-Dec (2016)
<b>Output # :</b> 00093486 <b>PACEC</b>	<b>Impl. Partner :</b> 99999 UNDP
	<b>Location :</b> Central African Republic

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73405 - Rental & Maint-Other Office Eq	0.00	740.85	0.00	740.85
73406 - Maintenance of Equipment	0.00	2,413.85	0.00	2,413.85
75105 - Facilities & Admin - Implement	0.00	4,993.48	0.00	4,993.48
76125 - Realized Loss	0.00	254.30	0.00	254.30
76135 - Realized Gain	0.00	-19.48	0.00	-19.48
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>67,646.63</b>	<b>0.00</b>	<b>67,646.63</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
72105 - Svc Co-Construction & Engineer	0.00	840.25	0.00	840.25
72220 - Furniture	0.00	595.94	0.00	595.94
72505 - Stationery & other Office Supp	0.00	9,314.60	0.00	9,314.60
72815 - Inform Technology Supplies	0.00	-49.97	0.00	-49.97
73110 - Custodial & Cleaning Services	0.00	1,526.05	0.00	1,526.05
73216 - Construction Cost	0.00	11,780.18	0.00	11,780.18
75105 - Facilities & Admin - Implement	0.00	1,680.49	0.00	1,680.49
76125 - Realized Loss	0.00	277.17	0.00	277.17
76135 - Realized Gain	0.00	-9.40	0.00	-9.40
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>25,955.31</b>	<b>0.00</b>	<b>25,955.31</b>
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>93,601.94</b>	<b>0.00</b>	<b>93,601.94</b>
<b>Activity : ACTIVITY 2 (Appui Operations Electorales)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	6,306.00	0.00	6,306.00
71305 - Local Consult.-Sht Term-Tech	0.00	26,117.96	0.00	26,117.96
71405 - Service Contracts-Individuals	0.00	3,088.29	0.00	3,088.29
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	-7,722.75	0.00	-7,722.75
72399 - Other Materials and Goods	0.00	434,837.18	0.00	434,837.18
72505 - Stationery & other Office Supp	0.00	1,783.08	0.00	1,783.08
73105 - Rent	0.00	2,665.79	0.00	2,665.79
74210 - Printing and Publications	0.00	2,499.17	0.00	2,499.17
75707 - Learning - subsistence allowan	0.00	0.00	0.00	0.00
75708 - Learning - subcontracts	0.00	1,667.79	0.00	1,667.79
76125 - Realized Loss	0.00	1,073.61	0.00	1,073.61
76135 - Realized Gain	0.00	-99.86	0.00	-99.86
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>472,216.26</b>	<b>0.00</b>	<b>472,216.26</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	6,550.00	0.00	6,550.00
71305 - Local Consult.-Sht Term-Tech	0.00	110,927.83	0.00	110,927.83
71310 - Local Consult.-Short Term-Supp	0.00	4,123.80	0.00	4,123.80
71405 - Service Contracts-Individuals	0.00	121,245.80	0.00	121,245.80
71605 - Travel Tickets-International	0.00	20,321.35	0.00	20,321.35
71610 - Travel Tickets-Local	0.00	278.36	0.00	278.36

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**Combined Delivery Report by Activity**

**Project Id : 00066140** **Projet d'Appui au Cycle Electro**  
**Output # : 00093486** **PACEC**  
**Period :** Jan-Dec (2016)  
**Impl. Partner :** 99999 UNDP  
**Location :** Central African Republic

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	0.00	11,379.17	0.00	11,379.17
71620 - Daily Subsistence Allow-Local	0.00	5,573.51	0.00	5,573.51
71625 - Daily Subsist Allow-Mtg Partic	0.00	3,969.00	0.00	3,969.00
71635 - Travel - Other	0.00	29,166.95	0.00	29,166.95
72105 - Svc Co-Construction & Engineer	0.00	12,296.93	0.00	12,296.93
72120 - Svc Co-Trade and Business Serv	0.00	24,054.41	0.00	24,054.41
72125 - Svc Co-Studies & Research Serv	0.00	356,694.00	0.00	356,694.00
72135 - Svc Co-Communications Service	0.00	16,679.97	0.00	16,679.97
72210 - Machinery and Equipment	0.00	1,288.89	0.00	1,288.89
72220 - Furniture	0.00	459.48	0.00	459.48
72311 - Fuel, petroleum and other oils	0.00	4,528.62	0.00	4,528.62
72315 - Food & Textile Products	0.00	20,980.89	0.00	20,980.89
72399 - Other Materials and Goods	0.00	3,439,120.40	0.00	3,439,120.40
72402 - Building Maintenance	0.00	3,524.89	0.00	3,524.89
72405 - Acquisition of Communic Equip	0.00	2,359.62	0.00	2,359.62
72425 - Mobile Telephone Charges	0.00	5,184.01	0.00	5,184.01
72440 - Connectivity Charges	0.00	10,879.09	0.00	10,879.09
72505 - Stationery & other Office Supp	0.00	103,326.22	0.00	103,326.22
72510 - Publications	0.00	74,704.78	0.00	74,704.78
72515 - Print Media	0.00	166.61	0.00	166.61
72715 - Hospitality Catering	0.00	12,106.79	0.00	12,106.79
72805 - Acquis of Computer Hardware	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	2,051.84	0.00	2,051.84
73105 - Rent	0.00	687,142.33	0.00	687,142.33
73107 - Rent - Meeting Rooms	0.00	-1,491.74	0.00	-1,491.74
73110 - Custodial & Cleaning Services	0.00	1,491.68	0.00	1,491.68
73120 - Utilities	0.00	2,243.44	0.00	2,243.44
73205 - Premises Alternations	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	2,050.51	0.00	2,050.51
73406 - Maintenance of Equipment	0.00	859.24	0.00	859.24
74210 - Printing and Publications	0.00	90,099.97	0.00	90,099.97
74510 - Bank Charges	0.00	9.51	0.00	9.51
74725 - Other L.T.S.H	0.00	451,678.66	0.00	451,678.66
75105 - Facilities & Admin - Implement	0.00	460,703.33	0.00	460,703.33
75707 - Learning - subsistence allowan	0.00	76,486.34	0.00	76,486.34
75708 - Learning - subcontracts	0.00	26,509.04	0.00	26,509.04
75710 - Participation of counterparts	0.00	17,769.73	0.00	17,769.73
76125 - Realized Loss	0.00	6,580.04	0.00	6,580.04
76135 - Realized Gain	0.00	-3,031.67	0.00	-3,031.67
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>6,223,043.42</b>	<b>0.00</b>	<b>6,223,043.42</b>

**Fund : 30079 (EUROPEAN COMMISSION)**

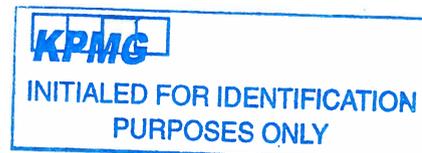
63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
63515 - Security-related Costs	0.00	0.00	0.00	0.00
63520 - Personal Security Measures	0.00	0.00	0.00	0.00
71305 - Local Consult -Sht Term-Tech	0.00	1,776.79	0.00	1,776.79
71405 - Service Contracts-Individuals	0.00	804,389.76	0.00	804,389.76
71615 - Daily Subsistence Allow-Intl	0.00	669.78	0.00	669.78
71635 - Travel - Other	0.00	16,966.87	0.00	16,966.87
72311 - Fuel, petroleum and other oils	0.00	5,260.47	0.00	5,260.47
72399 - Other Materials and Goods	0.00	163,374.03	0.00	163,374.03
72425 - Mobile Telephone Charges	0.00	119.19	0.00	119.19

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Combined Delivery Report by Activity

Project Id : 00086148	Period :	Jan-Dec (2016)		
Output # : 00093486	Impl. Partner :	99999 UNDP		
	Location :	Central African Republic		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72440 - Connectivity Charges	0.00	19,538.66	0.00	19,538.66
73105 - Rent	0.00	3,400.99	0.00	3,400.99
73110 - Custodial & Cleaning Services	0.00	2,218.04	0.00	2,218.04
73405 - Rental & Maint-Other Office Eq	0.00	635.42	0.00	635.42
73406 - Maintenance of Equipment	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	1,048.49	0.00	1,048.49
74210 - Printing and Publications	0.00	-28,861.77	0.00	-28,861.77
74505 - Insurance	0.00	315.42	0.00	315.42
74720 - Distribution Cost	0.00	3,900.00	0.00	3,900.00
74725 - Other L.T.S.H.	0.00	2,514.81	0.00	2,514.81
75105 - Facilities & Admin - Implement	0.00	84,147.14	0.00	84,147.14
75705 - Learning costs	0.00	4,341.89	0.00	4,341.89
75707 - Learning - subsistence allowan	0.00	183,655.75	0.00	183,655.75
75710 - Participation of counterparts	0.00	14,813.13	0.00	14,813.13
75712 - Trp Wrkshp & Conf - Honorariums	0.00	1,900.00	0.00	1,900.00
76125 - Realized Loss	0.00	99.39	0.00	99.39
77153 - Reimb of Income Tax - NP-TA	0.00	124.36	0.00	124.36
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>1,286,348.61</b>	<b>0.00</b>	<b>1,286,348.61</b>
<b>Total for Activity ACTIVITY 2</b>	<b>0.00</b>	<b>7,981,608.29</b>	<b>0.00</b>	<b>7,981,608.29</b>
<b>Activity : ACTIVITY 3 (Appui Educat° Civique &amp; Comm)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71405 - Service Contracts-Individuals	0.00	151.62	0.00	151.62
71605 - Travel Tickets-International	0.00	7,938.14	0.00	7,938.14
71815 - Daily Subsistence Allow-Intl	0.00	9,882.07	0.00	9,882.07
71835 - Travel - Other	0.00	190.36	0.00	190.36
72135 - Svc Co-Communications Service	0.00	26,807.13	0.00	26,807.13
72505 - Stationery & other Office Supp	0.00	1,874.43	0.00	1,874.43
72510 - Publications	0.00	7,943.23	0.00	7,943.23
72515 - Print Media	0.00	399.64	0.00	399.64
72805 - Acquis of Computer Hardware	0.00	6,384.00	0.00	6,384.00
74210 - Printing and Publications	0.00	50,229.50	0.00	50,229.50
74225 - Other Media Costs	0.00	18,472.98	0.00	18,472.98
74725 - Other L.T.S.H.	0.00	680.97	0.00	680.97
75105 - Facilities & Admin - Implement	0.00	11,666.53	0.00	11,666.53
75708 - Learning - subcontracts	0.00	14,818.83	0.00	14,818.83
76125 - Realized Loss	0.00	111.18	0.00	111.18
76135 - Realized Gain	0.00	-132.09	0.00	-132.09
77150 - Reimb For Med Costs (LNO)-TA	0.00	58.92	0.00	58.92
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>157,477.44</b>	<b>0.00</b>	<b>157,477.44</b>
<b>Fund : 30071 (Programme Cost Sharing GOV1)</b>				
76135 - Realized Gain	0.00	-14.47	0.00	-14.47
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>-14.47</b>	<b>0.00</b>	<b>-14.47</b>





Combined Delivery Report by Activity

<b>Project Id : 00086140</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>
<b>Output # : 00093486</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	<b>Central African Republic</b>
<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>
<b>Total Exp</b>		

**Fund : 30079 (EUROPEAN COMMISSION)**

71605 - Travel Tickets-International	0.00	- 4,269.56	0.00	- 4,269.56
71615 - Daily Subsistence Allow-Intl	0.00	- 6,747.77	0.00	- 6,747.77
72510 - Publications	0.00	1,031.50	0.00	1,031.50
75105 - Facilities & Admin - Implement	0.00	- 699.00	0.00	- 699.00
76125 - Realized Loss	0.00	0.00	0.00	0.00

**Total for Fund 30079**                      **0.00**                      **- 10,684.83**                      **0.00**                      **- 10,684.83**

**Total for Activity ACTIVITY 3**                      **0.00**                      **146,778.14**                      **0.00**                      **146,778.14**

**Activity : ACTIVITY 4 (Renfor Capa/Gestion & Coordin)**

**Fund : 04000 (Core Programme, UNU Centre)**

61305 - Salaries - IP Staff	0.00	142,967.20	0.00	142,967.20
61310 - Post Adjustment - IP Staff	0.00	76,715.93	0.00	76,715.93
62305 - Dependency Allowances-IP Staff	0.00	11,817.07	0.00	11,817.07
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	43,528.52	0.00	43,528.52
62315 - Contrib to medical, social in	0.00	5,293.61	0.00	5,293.61
62320 - Mobility, Hardship, Non-remova	0.00	32,200.08	0.00	32,200.08
62330 - Rental Supplements - IP Staff	0.00	13,457.39	0.00	13,457.39
62335 - Hazard Duty Station Allow-IP	0.00	77,907.14	0.00	77,907.14
62340 - Annual Leave Expense - IP	0.00	3,479.48	0.00	3,479.48
63250 - Reimb for Med Costs (GS)	0.00	525.00	0.00	525.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	13,082.72	0.00	13,082.72
63335 - Home Leave Trvl & Allow-IP Stf	0.00	9,866.68	0.00	9,866.68
63340 - Proc trips/Rest & Recup-IP Stf	0.00	22,815.14	0.00	22,815.14
63365 - Special Oper Living Allow-IP	0.00	37,235.99	0.00	37,235.99
63515 - Security-related Costs	0.00	11,208.37	0.00	11,208.37
63520 - Personal Security Measures	0.00	5,615.15	0.00	5,615.15
63530 - Contribution to EOS Benefits	0.00	8,238.12	0.00	8,238.12
63535 - Contribution to Security	0.00	13,730.18	0.00	13,730.18
63540 - Contribution to Training	0.00	2,636.22	0.00	2,636.22
63545 - Contribution to ICT	0.00	3,295.26	0.00	3,295.26
63550 - Contributions to MAIP	0.00	549.21	0.00	549.21
63555 - Contribution to UN JFA	0.00	7,139.70	0.00	7,139.70
63560 - Contributions to Appendix D	0.00	549.21	0.00	549.21
65115 - Contributions to ASH Reserve	0.00	17,574.68	0.00	17,574.68
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,545.12	0.00	1,545.12
71205 - Intl Consultants-Sht Term-Tech	0.00	367,888.10	0.00	367,888.10
71305 - Local Consult-Sht Term-Tech	0.00	38,336.60	0.00	38,336.60
71405 - Service Contracts-Individuals	0.00	58,708.90	0.00	58,708.90
71410 - MAIP Premium SC	0.00	72.60	0.00	72.60
71415 - Contribution to Security SC	0.00	1,814.06	0.00	1,814.06
71605 - Travel Tickets-International	0.00	1,407.85	0.00	1,407.85
71615 - Daily Subsistence Allow-Intl	0.00	2,156.19	0.00	2,156.19
71620 - Daily Subsistence Allow-Local	0.00	3,153.80	0.00	3,153.80
71635 - Travel - Other	0.00	593.62	0.00	593.62
72311 - Fuel, petroleum and other oils	0.00	5,184.96	0.00	5,184.96
72315 - Food & Textile Products	0.00	2,728.68	0.00	2,728.68

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**Combined Delivery Report by Activity**

<b>Project Id : 00086140</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>
<b>Output # : 00093486</b>	<b>Impl. Partner :</b>	<b>99999 UNDP</b>
	<b>Location :</b>	<b>Central African Republic</b>

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72399 - Other Materials and Goods	0.00	158.14	0.00	158.14
72485 - Acquisition of Communic Equip	0.00	69.18	0.00	69.18
72425 - Mobile Telephone Charges	0.00	4,592.19	0.00	4,592.19
72505 - Stationery & other Office Supp	0.00	5,291.72	0.00	5,291.72
72815 - Inform Technology Supplies	0.00	1,070.67	0.00	1,070.67
73110 - Custodial & Cleaning Services	0.00	964.12	0.00	964.12
73410 - Maint. Oper of Transport Equip	0.00	3,800.13	0.00	3,800.13
74210 - Printing and Publications	0.00	57.89	0.00	57.89
74505 - Insurance	0.00	946.57	0.00	946.57
74510 - Bank Charges	0.00	5.43	0.00	5.43
74599 - UNDP cost recovery chrgs-Bills	0.00	105.89	0.00	105.89
75707 - Learning - subsistence allowan	0.00	2,120.31	0.00	2,120.31
75711 - TrnWrkshp&Conf - Stipends	0.00	-1,104.46	0.00	-1,104.46
76110 - Foreign Exch Translation Loss	0.00	60.58	0.00	60.58
76125 - Realized Loss	0.00	689.06	0.00	689.06
76135 - Realized Gain	0.00	-2,054.97	0.00	-2,054.97
77150 - Reimb For Med Costs (LNO)-TA	0.00	202.37	0.00	202.37
77305 - Salaries - IP Staff-TA	0.00	290,873.00	0.00	290,873.00
77310 - Post Adjustment - IP Staff-TA	0.00	156,251.11	0.00	156,251.11
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	5,827.82	0.00	5,827.82
77320 - Assg hardship & mob allow-TA	0.00	58,674.95	0.00	58,674.95
77345 - Dep Allowances-IP Staff-TA	0.00	16,597.78	0.00	16,597.78
77350 - Rental Supplements-IP Staff-TA	0.00	5,963.60	0.00	5,963.60
77355 - Term Indemnity-IP Staff-TA	0.00	12,561.30	0.00	12,561.30
77357 - Repat. GrvComm Ann Lv-IP-TA	0.00	1,955.67	0.00	1,955.67
77365 - Spec Oper Living Allow-IP-TA	0.00	68,731.90	0.00	68,731.90
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	89,980.67	0.00	89,980.67
77385 - Contribution to Security	0.00	27,945.28	0.00	27,945.28
77386 - Contribution to ICT_TA	0.00	6,706.89	0.00	6,706.89
77395 - MAIP Premium TA/IP	0.00	1,117.80	0.00	1,117.80
77396 - PAYROLL MGT COST RECOVERY	0.00	3,219.00	0.00	3,219.00
77397 - Appendix D TA/IP	0.00	1,117.80	0.00	1,117.80
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>1,809,517.92</b>	<b>0.00</b>	<b>1,809,517.92</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
62335 - Hazard Duty Station Allow-IP	0.00	29,132.80	0.00	29,132.80
63340 - Proc trips/Rest & Recup-IP Stf	0.00	8,400.01	0.00	8,400.01
63515 - Security-related Costs	0.00	6,660.00	0.00	6,660.00
63520 - Personal Security Measures	0.00	5,978.09	0.00	5,978.09
71305 - Local Consult -Sht Term-Tech	0.00	17,798.50	0.00	17,798.50
71360 - Local Consult-Security	0.00	424.39	0.00	424.39
71605 - Travel Tickets-International	0.00	1,317.36	0.00	1,317.36
71615 - Daily Subsistence Allow-Int	0.00	4,121.00	0.00	4,121.00
71620 - Daily Subsistence Allow-Local	0.00	69.17	0.00	69.17
72105 - Svc Co-Construction & Engineer	0.00	1,079.19	0.00	1,079.19
72220 - Furniture	0.00	13,515.12	0.00	13,515.12
72311 - Fuel, petroleum and other oils	0.00	1,868.55	0.00	1,868.55
72402 - Building Maintenance	0.00	48.55	0.00	48.55
72440 - Connectivity Charges	0.00	575.59	0.00	575.59
72505 - Stationery & other Office Supp	0.00	250.63	0.00	250.63
72815 - Inform Technology Supplies	0.00	170.99	0.00	170.99
73110 - Custodial & Cleaning Services	0.00	536.27	0.00	536.27

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Combined Delivery Report by Activity

Project id : 00086140	Proj et d'Appui au Cycle Electo	Period :	Jan-Dec (2016)	
Output # : 00093486	PAGEC	Impl. Partner :	9999 UNDP	
		Location :	Central African Republic	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73405 - Rental & Maint-Other Office Eq	0.00	121.06	0.00	121.06
73410 - Maint. Oper of Transport Equip	0.00	224.29	0.00	224.29
74110 - Audit Fees	0.00	5,453.00	0.00	5,453.00
74505 - Insurance	0.00	316.67	0.00	316.67
75105 - Facilities & Admin - Implement	0.00	7,996.96	0.00	7,996.96
75707 - Learning - subsistence allowan	0.00	1,900.89	0.00	1,900.89
76125 - Realized Loss	0.00	12.95	0.00	12.95
76135 - Realized Gain	0.00	-208.71	0.00	-208.71
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>107,763.32</b>	<b>0.00</b>	<b>107,763.32</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
71605 - Travel Tickets-International	0.00	3,073.01	0.00	3,073.01
72220 - Furniture	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	79.19	0.00	79.19
73406 - Maintenance of Equipment	0.00	76.15	0.00	76.15
73410 - Maint. Oper of Transport Equip	0.00	333.66	0.00	333.66
74110 - Audit Fees	0.00	27,396.00	0.00	27,396.00
75105 - Facilities & Admin - Implement	0.00	2,167.06	0.00	2,167.06
76125 - Realized Loss	0.00	21.17	0.00	21.17
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>33,146.24</b>	<b>0.00</b>	<b>33,146.24</b>
<b>Total for Activity ACTIVITY 4</b>	<b>0.00</b>	<b>1,950,427.48</b>	<b>0.00</b>	<b>1,950,427.48</b>
<b>Total for Output : 00093486</b>	<b>0.00</b>	<b>10,197,636.41</b>	<b>0.00</b>	<b>10,197,636.41</b>
<b>Project Total :</b>	<b>0.00</b>	<b>10,197,636.41</b>	<b>0.00</b>	<b>10,197,636.41</b>

  
 Pierre-Henri Pingeon, Partner  
 KPMG SA, Geneva  
 14 July 2017

  
 Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 14 July 2017

Signed By Louisa Krute, OMPAGEC/UNDP CAR Date 26/04/2017  
 Signed By P/O BERNARDO JORGE Date 26/04/2017  
**BERNARDO JORGE, TEAM LEADER.**

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**Combined Delivery Report by Activity**

**Selection Criteria :**

Business Unit : CAF10  
Period : Jan-Dec (2016)  
Selected Project Id : 00086140  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00093486

Project Id : ALL	Period : Jan-Dec (2016)	Impl. Partner :	Location :	
Output # : ALL				
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
31401 - Cen Afr Rep- Central	0.00	236,286.34	0.00	236,286.34
31402 - Cen Afr Rep- UN Dev Coord	0.00	28,631.26	0.00	28,631.26
31403 - Cen Afr Rep-Crisis Prev & Rcvry	0.00	9,752,826.07	0.00	9,752,826.07
31404 - Cen Afr Rep- Dem Governance	0.00	179,420.84	0.00	179,420.84
31406 - Cen Afr Rep- Poverty Reduction	0.00	471.90	0.00	471.90

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**Combined Delivery Report by Activity**



UN Development Programme  
Report ID : ungidrb

Page 9 of 9  
Run Time: 07-03-2017 10:03:12

**Funds Utilization**

**Selection Criteria :**

Business Unit : CAF10  
Period : Jan-Dec (2016)  
Selected Project Id : 00086140  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00093486

Project/Award: 00086140 **Projet d'Appui au Cycle Electo**

Period : As Of Dec31,2016

Output #	00093486	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			178,762.80
Inventory			0.00
Prepayments			0.00
Commitments			7,763.31

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## **Annex 2: Statement of Fixed Assets**

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

As of Date: 12/31/2016

Asset ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost, USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
759	A Notebook computers	PACEC02	5CD4324NMK		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
760	A Notebook computers	PACEC04	5CD4324NL7		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
761	A Notebook computers	PACEC06	5CD4324NM8		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
762	A Notebook computers	PACEC01	5CD4324NLK		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
763	A Notebook computers	PACEC07	5CD4324NLQ		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
764	A Notebook computers	PACEC09	5CD4324NMP		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
765	A Notebook computers	PACEC03	5CD4324NMI		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
766	A Notebook computers	PACEC05	5CD4324NMZ		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
767	A Notebook computers	PACEC08	5CD4324NMS		CATPACFC	04/06/2015	04/06/2015	1 826,69	1 465,15	1 0000	31403	1981	00012	93486	04000
770	A Modular office packages		770		CATPACFC	13/07/2015	13/07/2015	1 917,60	1 725,84	1 0000	31403	1981	10159	93486	30079
771	A Modular office packages		771		CATPACFC	13/07/2015	13/07/2015	1 917,60	1 725,84	1 0000	31403	1981	10159	93486	30079
772	A Modular office packages		772		CATPACFC	13/07/2015	13/07/2015	1 917,60	1 725,84	1 0000	31403	1981	10159	93486	30079
770	A All terrain vehicles	Z00C0031	1TEBPH400015880		CATPACFC	27/07/2015	27/07/2015	50 565,06	46 272,23	1 0000	31403	1981	00012	93486	04000
781	Car prep and station	TC33486	AHTF420004892680		CATPACFC	27/07/2015	27/07/2015	31 170,02	27 273,77	1 0000	31403	1981	00012	93486	04000
782	A Scanners		782	2165409234	PACFCCTD	30/09/2015	30/09/2015	3 724,00	3 103,33	1 0000	31403	1981	10159	93486	30079
783	Fujitsu Scanner fi-6000		783	ARFC000054	PACFCCTD	29/10/2015	29/10/2015	7 295,00	6 155,16	1 0000	31403	1981	10159	93486	30079
784	A Scanners		784	2165409231	PACFCCTD	30/09/2015	30/09/2015	3 724,00	3 103,33	1 0000	31403	1981	10159	93486	30079
785	A Scanners		785	2165409235	PACFCCTD	30/09/2015	30/09/2015	3 724,00	3 103,33	1 0000	31403	1981	10159	93486	30079
788	Canon imageRUNNER Advant		788	JMC17349	PACFCCTD	30/10/2015	30/10/2015	6 215,00	5 879,12	1 0000	31403	1981	00012	93486	30000
789	Fujitsu Scanner fi-6000		789	ARFC000056	PACFCCTD	29/10/2015	29/10/2015	7 295,00	6 155,16	1 0000	31403	1981	00012	93486	30000
790	Canon imageRUNNER Advant		790	JMC17348	PACFCCTD	30/10/2015	30/10/2015	6 215,00	5 879,12	1 0000	31403	1981	00012	93486	30000
791	Canon imageRUNNER Advant		791	JMC17491	PACFCCTD	30/10/2015	30/10/2015	6 215,00	5 879,12	1 0000	31403	1981	00012	93486	30000
792	Canon imageRUNNER Advant		792	JMC17512	PACFCCTD	30/10/2015	30/10/2015	6 215,00	5 879,12	1 0000	31403	1981	00012	93486	30000
793	A Conferencing tables /set		793		PACFCCTD	15/12/2015	15/12/2015	5 443,12	5 090,01	1 0000	31403	1981	00012	93486	30000
794	Fujitsu Scanner fi-6000		794	ARFC000057	PACFCCTD	29/10/2015	29/10/2015	7 295,00	6 155,16	1 0000	31403	1981	00012	93486	30000
795	Fujitsu Scanner fi-6000		795	ARFC000054	PACFCCTD	29/10/2015	29/10/2015	7 295,00	6 155,16	1 0000	31403	1981	00012	93486	30000
796	Canon imageRUNNER Advant		796	JMC17348	PACFCCTD	30/10/2015	30/10/2015	6 215,00	5 879,12	1 0000	31403	1981	00012	93486	30000
797	A Scanners		797	2165409232	PACFCCTD	30/09/2015	30/09/2015	3 724,00	3 103,33	1 0000	31403	1981	10159	93486	30079
798	A Scanners		798	2165409233	PACFCCTD	30/09/2015	30/09/2015	3 724,00	3 103,33	1 0000	31403	1981	10159	93486	30079
799	Fujitsu Scanner fi-6000		799	ARFC000063	PACFCCTD	29/10/2015	29/10/2015	7 295,00	6 155,16	1 0000	31403	1981	10159	93486	30079
803	A Cameras	COR1	3110881		CATPACFC	26/01/2016	26/01/2016	4 336,25	4 336,25	1 0000	31403	1981	00112	93486	04000
805	A Cameras	COR2	SD350K0N0904V		CATPACFC	26/01/2016	26/01/2016	2 034,37	2 034,37	1 0000	31403	1981	00112	93486	04000
806	A Cameras	COR3	SC021V034VH8		CATPACFC	26/01/2016	26/01/2016	2 250,00	1 948,79	1 0000	31403	1981	00112	93486	04000
						5/1		16 440,21	13 106,35						
						5/1		5 252,80	5 177,52						
								81 216,00	71 501,50						
								407 367,13	378 767,80						

Signature: *[Handwritten Signature]*  
 Date: 26/04/2017  
 Name: *[Handwritten Name]*  
 Title: Deputy Country Director/Operations



Name: *[Handwritten Name]*  
 Title: Deputy Country Director/Operations  
 Name: Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 14 July 2017

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 Pierre-Henri Pingcon, Partner  
 KPMG SA, Geneva  
 14 July 2017