



AUDIT

OF

UNDP MALI

PROJET D'APPUI AU PROCESSUS ELECTORAL AU MALI
(Directly Implemented Project No. 64570, Output No. 81302)

Report No. 1816

Issue Date: 9 August 2017

Report on the Audit of UNDP Mali
Projet d'Appui au Processus Electoral au Mali (Project No. 64570, Output No. 81302)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 15 to 26 May 2017, conducted an audit of Projet d'Appui au Processus Electoral au Mali, Project No. 64570, Output No. 81302 (the Project), which is directly implemented and managed by the UNDP Country Office in Mali (the Office). The last audit of the Project was conducted by OAI in 2016 and covered project expenditure from 1 January 2015 to 31 December 2015.

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 2016 to 31 December 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016, as well as Statement of Assets. 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
3,762	Unqualified	351	Unqualified

*Expenditures recorded in the Combined Delivery Report were \$5,086,107. Excluded from the audit scope were expenditures processed and approved by other UNDP offices outside of the country (\$1,324,001).

The audit did not result in any recommendations.

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 previous audit (Report No. 1671, issued on 9 September 2016) had one recommendation, and based on OAI's desk review, it was fully implemented.

A handwritten signature in blue ink, appearing to read 'H. Osttveiten', enclosed within a rectangular box.

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 64570 - Output ID 81302
“Projet d’Appui au Processus Electoral au Mali” ”
- Bamako, Mali -
For the year ended 31 December 2016



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP project number 64570 “Projet d’Appui au Processus Electoral au Mali - Output no. 81302” (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:

Statement of Expenditures	Unmodified
Project Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not Applicable

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter.

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)

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement of Expenditures") of the UNDP project No. 64570, Projet d'Appui au Processus Electoral au Mali - Output no. 81302 for the period 1 January to 31 December 2016.

The CDR expenditure totaling USD 5,086,107.46, is comprised of expenditure directly incurred by the UNDP Country Office in Mali for an amount of USD 3,762,106.27 and expenditure incurred by entities other than the Country Office for an amount of USD 1,324,001.19. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Mali of USD 3,762,106.27.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 3,762,106.27 directly incurred by the UNDP Country Office in Mali 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 Utilization 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 Utilization 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 Utilization 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 Utilization 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: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

We have audited the accompanying statement of fixed assets of the UNDP project No. 64570, Projet d'Appui au Processus Electoral au Mali - Output no. 81302 as at 31 December 2016.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 64570 with a Net Book Value amounting to USD 350,638.78 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.

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, Geneva, 14 July 2017

Annexes

Annex 1: Statement of Expenditures



Selection Criteria :

Business Unit : MLI10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00081302

Project Id : 00064570	Projet Elections 2012-2014	Period :	Jan-Dec (2016)
Output # : 00081302	Projet Elections 2012-2014	Impl. Partner :	99999 UNDP
		Location :	Main

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ()				
Fund : 04000 (Core Programme, UNU Centre)				
77640 - Dep Exp Owned - F&F	0.00	134.92	0.00	134.92
77660 - Dep Exp Owned -Vehicle	0.00	26,671.92	0.00	26,671.92
77670 - Dep Exp-Hvy Mac & Equip	0.00	747.64	0.00	747.64
Total for Fund 04000	0.00	27,554.48	0.00	27,554.48
Fund : 30000 (PROGRAMME COST SHARING)				
72405 - Acquisition of Communic Equip	0.00	2,268.35	0.00	2,268.35
74910 - Gain/Loss Disposal Fixed Asset	0.00	16,431.82	0.00	16,431.82
75105 - Facilities & Admin - Implement	0.00	2,077.60	0.00	2,077.60
77630 - Dep Exp Owned - ITC	0.00	4,138.67	0.00	4,138.67
77640 - Dep Exp Owned - F&F	0.00	1,302.12	0.00	1,302.12
77670 - Dep Exp-Hvy Mac & Equip	0.00	1,828.37	0.00	1,828.37
Total for Fund 30000	0.00	28,046.93	0.00	28,046.93
Fund : 30079 (EUROPEAN COMMISSION)				
75105 - Facilities & Admin - Implement	0.00	563.47	0.00	563.47
77630 - Dep Exp Owned - ITC	0.00	5,316.53	0.00	5,316.53
77660 - Dep Exp Owned -Vehicle	0.00	2,372.87	0.00	2,372.87
77670 - Dep Exp-Hvy Mac & Equip	0.00	359.51	0.00	359.51
Total for Fund 30079	0.00	8,612.38	0.00	8,612.38
Total for Activity	0.00	64,213.79	0.00	64,213.79

Activity : ACTIVITY2 (Travaux complémentaires RAVEC)

Fund : 04000 (Core Programme, UNU Centre)				
71620 - Daily Subsistence Allow-Local	0.00	- 257.62	0.00	- 257.62
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
72615 - Micro Capital Grants-Other	0.00	- 0.20	0.00	- 0.20
75710 - Participation of counterparts	0.00	- 2,742.90	0.00	- 2,742.90
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	- 3,000.72	0.00	- 3,000.72
Fund : 30000 (PROGRAMME COST SHARING)				

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Combined Delivery Report by Activity

Project Id : 00064570 Prolet Elections 2012-2014	Period :	Jan-Dec (2016)		
Output # : 00081302 Prolet Elections 2012-2014	Impl. Partner :	99999 UNDP		
	Location :	Main		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	43,256.08	0.00	43,256.08
71625 - Daily Subsist Allow-Mtg Partic	0.00	-1,924.44	0.00	-1,924.44
72145 - Svc Co-Training and Educ Serv	0.00	-72,170.07	0.00	-72,170.07
72220 - Furniture	0.00	147.43	0.00	147.43
72405 - Acquisition of Communic Equip	0.00	163.98	0.00	163.98
72510 - Publications	0.00	5,759.88	0.00	5,759.88
72520 - Electronic Media	0.00	3,998.67	0.00	3,998.67
72605 - Grants to Instit & other Benef	0.00	1,442,973.76	0.00	1,442,973.76
72615 - Micro Capital Grants-Other	0.00	-49,234.00	0.00	-49,234.00
73120 - Utilities	0.00	254.30	0.00	254.30
74110 - Audit Fees	0.00	1,388.57	0.00	1,388.57
74210 - Printing and Publications	0.00	309.29	0.00	309.29
74720 - Distribution Cost	0.00	1,874.38	0.00	1,874.38
75105 - Facilities & Admin - Implement	0.00	110,364.39	0.00	110,364.39
75705 - Learning costs	0.00	2,921.03	0.00	2,921.03
76125 - Realized Loss	0.00	4,342.18	0.00	4,342.18
76135 - Realized Gain	0.00	-12,679.24	0.00	-12,679.24
77630 - Dep Exp Owned - ITC	0.00	-163.98	0.00	-163.98
Total for Fund 30000	0.00	1,481,582.21	0.00	1,481,582.21
Total for Activity ACTIVITY2	0.00	1,478,581.49	0.00	1,478,581.49
Activity : ACTIVITY3 (Préparation, organisation Elec)				
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	41,096.46	0.00	41,096.46
61310 - Post Adjustment - IP Staff	0.00	14,493.36	0.00	14,493.36
62305 - Dependency Allowances-IP Staff	0.00	2,929.02	0.00	2,929.02
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,696.18	0.00	12,696.18
62315 - Contrib. to medical, social in	0.00	1,289.86	0.00	1,289.86
62320 - Mobility, Hardship, Non-remova	0.00	11,839.98	0.00	11,839.98
62340 - Annual Leave Expense - IP	0.00	-1,923.32	0.00	-1,923.32
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,850.01	0.00	1,850.01
63365 - Special Oper Living Allow-IP	0.00	10,458.00	0.00	10,458.00
63530 - Contribution to EOS Benefits	0.00	2,084.62	0.00	2,084.62
63535 - Contribution to Security	0.00	2,362.56	0.00	2,362.56
63540 - Contribution to Training	0.00	667.07	0.00	667.07
63545 - Contribution to ICT	0.00	833.85	0.00	833.85
63550 - Contributions to MAIP	0.00	138.98	0.00	138.98
63555 - Contribution to UN JFA	0.00	1,806.67	0.00	1,806.67
63560 - Contributions to Appendix D	0.00	138.98	0.00	138.98
65115 - Contributions to ASHI Reserve	0.00	4,447.19	0.00	4,447.19
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71305 - Local Consult.-Sht Term-Tech	0.00	-497.01	0.00	-497.01
71405 - Service Contracts-Individuals	0.00	37,041.75	0.00	37,041.75
71410 - MAIP Premium SC	0.00	69.11	0.00	69.11
71415 - Contribution to Security SC	0.00	1,335.20	0.00	1,335.20
71505 - UN Volunteers-Stipend & Allow	0.00	23,128.26	0.00	23,128.26
71520 - UNV-Language Allowance	0.00	150.00	0.00	150.00
71525 - UNV-Hazard Pay	0.00	9,000.00	0.00	9,000.00

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Combined Delivery Report by Activity

Project id : 00084570 Projct Elections 2012-2014	Period :	Jan-Dec (2016)		
Output # : 00081302 Projet Elections 2012-2014	Impl. Partner :	99999 UNDP		
	Location :	Main		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71535 - UNV-Medical Insurance	0.00	1,094.85	0.00	1,094.85
71540 - UNV-Global Charges	0.00	1,020.45	0.00	1,020.45
71541 - UNVs-Contribution to security	0.00	1,192.38	0.00	1,192.38
71545 - UNV-Home Leave Travel & Allowa	0.00	24.00	0.00	24.00
71550 - UNV-Resettlement Allowance	0.00	1,800.00	0.00	1,800.00
71590 - UNV Development Effectiveness	0.00	5,220.00	0.00	5,220.00
71605 - Travel Tickets-International	0.00	731.21	0.00	731.21
71615 - Daily Subsistence Allow-Intl	0.00	-4,378.62	0.00	-4,378.62
71620 - Daily Subsistence Allow-Local	0.00	2,258,420.53	0.00	2,258,420.53
72120 - Svc Co-Trade and Business Serv	0.00	-4,839.44	0.00	-4,839.44
72220 - Furniture	0.00	82.04	0.00	82.04
72311 - Fuel, petroleum and other oils	0.00	377.76	0.00	377.76
72315 - Food & Textile Products	0.00	464.08	0.00	464.08
72399 - Other Materials and Goods	0.00	40,393.13	0.00	40,393.13
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72510 - Publications	0.00	1,390.00	0.00	1,390.00
73120 - Utilities	0.00	-2,980.67	0.00	-2,980.67
73410 - Maint, Oper of Transport Equip	0.00	1,369.64	0.00	1,369.64
74205 - Audio Visual Productions	0.00	74,044.98	0.00	74,044.98
75105 - Facilities & Admin - Implement	0.00	204,347.40	0.00	204,347.40
75705 - Learning costs	0.00	1,093.12	0.00	1,093.12
76125 - Realized Loss	0.00	46.85	0.00	46.85
76135 - Realized Gain	0.00	-1,414.42	0.00	-1,414.42
Total for Fund 30000	0.00	2,757,322.33	0.00	2,757,322.33
Fund : 30079 (EUROPEAN COMMISSION)				
71620 - Daily Subsistence Allow-Local	0.00	0.31	0.00	0.31
75105 - Facilities & Admin - Implement	0.00	0.02	0.00	0.02
Total for Fund 30079	0.00	0.33	0.00	0.33
Total for Activity ACTIVITY3	0.00	2,757,322.66	0.00	2,757,322.66
Activity : ACTIVITY4 (Activités transversales Ed Civ)				
Fund : 30000 (PROGRAMME COST SHARING)				
72605 - Grants to Instit & other Benef	0.00	-571,532.08	0.00	-571,532.08
74205 - Audio Visual Productions	0.00	14,891.23	0.00	14,891.23
75105 - Facilities & Admin - Implement	0.00	-44,531.27	0.00	-44,531.27
76135 - Realized Gain	0.00	-6.77	0.00	-6.77
Total for Fund 30000	0.00	-601,178.89	0.00	-601,178.89
Fund : 30079 (EUROPEAN COMMISSION)				
71620 - Daily Subsistence Allow-Local	0.00	0.12	0.00	0.12
72605 - Grants to Instit & other Benef	0.00	0.38	0.00	0.38
75105 - Facilities & Admin - Implement	0.00	0.03	0.00	0.03
76135 - Realized Gain	0.00	0.00	0.00	0.00



Combined Delivery Report by Activity

Project id : 00064570 Projct Elections 2012-2014	Period :	Jan-Dec (2016)
Output # : 00081302 Projct Elections 2012-2014	Impl. Partner :	99999 UNDP
	Location :	Main

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30079	0.00	0.53	0.00	0.53
Total for Activity ACTIVITY4	0.00	- 601,178.36	0.00	- 601,178.36
Activity : ACTIVITY5 (Format Répresent Partis politi)				
Fund : 30079 (EUROPEAN COMMISSION)				
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY5	0.00	0.00	0.00	0.00
Activity : ACTIVITY7 (Assistance Technique)				
Fund : 04000 (Core Programme, UNU Centre)				
63515 - Security-related Costs	0.00	- 1,042.30	0.00	- 1,042.30
72425 - Mobile Telephone Charges	0.00	- 1,916.81	0.00	- 1,916.81
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	- 2,959.11	0.00	- 2,959.11
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	77,306.95	0.00	77,306.95
61310 - Post Adjustment - IP Staff	0.00	27,092.95	0.00	27,092.95
62305 - Dependency Allowances-IP Staff	0.00	8,054.77	0.00	8,054.77
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	23,666.34	0.00	23,666.34
62315 - Contrib. to medical, social in	0.00	3,404.52	0.00	3,404.52
62320 - Mobility, Hardship, Non-remova	0.00	19,201.67	0.00	19,201.67
62340 - Annual Leave Expense - IP	0.00	- 7,288.92	0.00	- 7,288.92
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	20,622.28	0.00	20,622.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,849.98	0.00	1,849.98
63340 - Proc trips/Rest & Recup-IP Stf	0.00	11,615.71	0.00	11,615.71
63360 - Medical Exams(incl Pre-empl)	0.00	219.88	0.00	219.88
63365 - Special Oper Living Allow-IP	0.00	20,268.00	0.00	20,268.00
63530 - Contribution to EOS Benefits	0.00	3,915.05	0.00	3,915.05
63535 - Contribution to Security	0.00	4,437.02	0.00	4,437.02
63540 - Contribution to Training	0.00	1,252.82	0.00	1,252.82
63545 - Contribution to ICT	0.00	1,565.99	0.00	1,565.99
63550 - Contributions to MAIP	0.00	261.01	0.00	261.01
63555 - Contribution to UN JFA	0.00	3,393.00	0.00	3,393.00
63560 - Contributions to Appendix D	0.00	261.01	0.00	261.01
64308 - Appointments-Lump Sum	0.00	16,257.29	0.00	16,257.29
65115 - Contributions to ASHI Reserve	0.00	8,351.99	0.00	8,351.99
65135 - Payroll Mgt Cost Recovery ATLA	0.00	836.94	0.00	836.94

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Combined Delivery Report by Activity

Project Id : 00064570 Projct Elections 2012-2014	Period :	Jan-Dec (2016)
Output # : 00081302 Projct Elections 2012-2014	Impl. Partner :	89999 UNDP
	Location :	Main

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71305 - Local Consult -Sht Term-Tech	0.00	62,906.08	0.00	62,906.08
71360 - Local Consult-Security	0.00	76.20	0.00	76.20
71405 - Service Contracts-Individuals	0.00	60,342.60	0.00	60,342.60
71410 - MAIP Premium SC	0.00	116.61	0.00	116.61
71415 - Contribution to Security SC	0.00	1,982.21	0.00	1,982.21
71505 - UN Volunteers-Stipend & Allow	0.00	128,629.68	0.00	128,629.68
71510 - UNV Settling-In-Grant	0.00	6,607.04	0.00	6,607.04
71520 - UNV-Language Allowance	0.00	3,500.00	0.00	3,500.00
71525 - UNV-Hazard Pay	0.00	22,500.00	0.00	22,500.00
71530 - UNV-Rest and Recuperation	0.00	7,110.73	0.00	7,110.73
71535 - UNV-Medical Insurance	0.00	8,249.20	0.00	8,249.20
71540 - UNV-Global Charges	0.00	5,975.03	0.00	5,975.03
71541 - UNVs-Contribution to security	0.00	6,281.83	0.00	6,281.83
71545 - UNV-Home Leave Travel & Allowa	0.00	256.00	0.00	256.00
71550 - UNV-Resettlement Allowance	0.00	10,113.64	0.00	10,113.64
71560 - UNV-intl Appoint/Sep incl Trvl	0.00	12,600.00	0.00	12,600.00
71590 - UNV Development Effectiveness	0.00	30,010.96	0.00	30,010.96
71605 - Travel Tickets-International	0.00	610.91	0.00	610.91
71620 - Daily Subsistence Allow-Local	0.00	15,655.90	0.00	15,655.90
72145 - Svc Co-Training and Educ Serv	0.00	204.01	0.00	204.01
72205 - Office Machinery	0.00	477.60	0.00	477.60
72210 - Machinery and Equipment	0.00	136.79	0.00	136.79
72220 - Furniture	0.00	2,066.32	0.00	2,066.32
72311 - Fuel, petroleum and other oils	0.00	5,085.70	0.00	5,085.70
72315 - Food & Textile Products	0.00	552.48	0.00	552.48
72405 - Acquisition of Communic Equip	0.00	131.09	0.00	131.09
72415 - Courier Charges	0.00	724.35	0.00	724.35
72425 - Mobile Telephone Charges	0.00	16,451.93	0.00	16,451.93
72435 - E-mail-Subscription	0.00	384.98	0.00	384.98
72440 - Connectivity Charges	0.00	14,713.79	0.00	14,713.79
72505 - Stationery & other Office Supp	0.00	2,007.42	0.00	2,007.42
73110 - Custodial & Cleaning Services	0.00	40,934.07	0.00	40,934.07
73120 - Utilities	0.00	10,126.34	0.00	10,126.34
73315 - Leasing of Hardware	0.00	321.89	0.00	321.89
73406 - Maintenance of Equipment	0.00	1,488.80	0.00	1,488.80
73410 - Maint, Oper of Transport Equip	0.00	7,096.94	0.00	7,096.94
74110 - Audit Fees	0.00	34,564.00	0.00	34,564.00
74205 - Audio Visual Productions	0.00	507.61	0.00	507.61
74210 - Printing and Publications	0.00	668.34	0.00	668.34
74225 - Other Media Costs	0.00	5,798.08	0.00	5,798.08
74505 - Insurance	0.00	1,063.57	0.00	1,063.57
75105 - Facilities & Admin - Implement	0.00	104,703.12	0.00	104,703.12
75705 - Learning costs	0.00	564.49	0.00	564.49
75711 - TrnWrkshp&Conf - Stipends	0.00	373.25	0.00	373.25
76125 - Realized Loss	0.00	1,084.87	0.00	1,084.87
76135 - Realized Gain	0.00	-349.30	0.00	-349.30
77305 - Salaries - IP Staff-TA	0.00	216,184.15	0.00	216,184.15
77310 - Post Adjustment - IP Staff-TA	0.00	75,958.94	0.00	75,958.94
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	13,800.30	0.00	13,800.30
77320 - Assg hardship & mob allow-TA	0.00	44,197.50	0.00	44,197.50
77345 - Dep Allowances-IP Staff-TA	0.00	21,667.31	0.00	21,667.31
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	1,892.31	0.00	1,892.31
77365 - Spec Oper Living Allow-IP-TA	0.00	71,049.00	0.00	71,049.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	64,936.05	0.00	64,936.05

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Combined Delivery Report by Activity

Project id : 00064570 Projct Elections 2012-2014	Period : Jan-Dec (2016)
Output # : 00081302 Projct Elections 2012-2014	Impl. Partner : 9999 UNDP
	Location : Main

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77385 - Contribution to Security	0.00	13,720.37	0.00	13,720.37
77386 - Contribution to ICT_TA	0.00	4,382.13	0.00	4,382.13
77395 - MAIP Premium TA/IP	0.00	730.32	0.00	730.32
77396 - PAYROLL MGT COST RECOVERY	0.00	3,025.86	0.00	3,025.86
77397 - Appendix D TA/IP	0.00	730.32	0.00	730.32
Total for Fund 30000	0.00	1,414,227.96	0.00	1,414,227.96
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult -Sht Term-Tech	0.00	-45,119.52	0.00	-45,119.52
71505 - UN Volunteers-Stipend & Allow	0.00	12,362.60	0.00	12,362.60
71520 - UNV-Language Allowance	0.00	935.48	0.00	935.48
71535 - UNV-Medical Insurance	0.00	1,970.80	0.00	1,970.80
71540 - UNV-Global Charges	0.00	545.26	0.00	545.26
71541 - UNVs-Contribution to security	0.00	524.98	0.00	524.98
71550 - UNV-Resettlement Allowance	0.00	1,030.19	0.00	1,030.19
71590 - UNV Development Effectiveness	0.00	2,274.20	0.00	2,274.20
75105 - Facilities & Admin - Implement	0.00	1,375.04	0.00	1,375.04
Total for Fund 30079	0.00	-24,100.97	0.00	-24,100.97
Total for Activity ACTIVITY7	0.00	1,387,167.88	0.00	1,387,167.88
Total for Output : 00081302	0.00	5,086,107.46	0.00	5,086,107.46
Project Total :	0.00	5,086,107.46	0.00	5,086,107.46


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


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

Signed By :  Date : 19/07/2017
 Signed By : Beccaye DIARRA Date : _____



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Combined Delivery Report by Activity

Selection Criteria :

Business Unit : MLI10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00081302

Project Id : ALL	Period : Jan-Dec (2016)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
35201 - Mali - Central	0.00	31,137.68	0.00	31,137.68
35204 - Mali - Dem. Governance	0.00	5,054,838.69	0.00	5,054,838.69
35250 - Mali-UN Sister Agency	0.00	131.09	0.00	131.09

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Funds Utilization

Selection Criteria :

Business Unit : ML110
 Period : Jan-Dec (2016)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00081302

Project/Award: 00064570 Projct Elections 2012-2014

Period: As Of Dec31,2016

Output # 00081302 Impl. Partner :99999 UNDP

UNDP AMOUNT

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	350,638.78
Inventory	0.00
Prepayments	0.00
Commitments	69,431.86

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Annex 2: Project Statement of Fixed Assets

LISTE DES ASSETS DU PAPEM AU 31 DECEMBRE 2016

Asset ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value
000000000705	A Diesel generators	MU705PAPEM	4346483W	MUELECTIO	4/18/2013	4/18/2013	14,952.86	12,149.21
000000000767	A Pick Up Hilux	MU1767PELEC	AHTFK22G03076997	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000000768	A Pick Up Hilux	MU1768PELEC	AHTFK22G03077346	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000000769	A Pick Up Hilux	MU1769PELEC	AHTFK22G03077349	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000000774	A Computer printers	MU1774PELEIR	PHW29332	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000786	A Computer printers	MU1786PELEIR	PHW29329	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000787	A Computer printers	MU1787PELEIR	PHW29334	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000792	A Station wagons	MU1792ELECT	JTEBD9FJ5CK008729	MUELECTIO	5/28/2013	5/28/2013	54,275.06	37,691.02
000000000793	A Pick Up Hilux	MU1793PELEC	AHTFK22G03077304	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000000796	A Computer printers	MU1796PELEIR	PHW29495	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000797	A Computer printers	MU1797PELEIR	PHW29413	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000798	A Computer printers	MU1798PELEIR	PHW29412	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000799	A Computer printers	MU1799PELEIR	PHW29407	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000803	A Pick Up Hilux	MU1803PELEC	AHTFK22G03077347	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000000810	A Computer printers	MU1810PELEIR	PHW29465	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000836	A Computer printers	MU1836PELEIR	PHW29410	MUELECTIO	6/20/2013	6/20/2013	3,279.54	2,104.38
000000000837	A Pick Up Hilux	MU1837PELEC	AHTFK22G03077348	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000000838	A Pick Up Hilux	MU1838PELEC	AHTFK22G03077306	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000000839	A Pick Up Hilux	MU1839PELEC	AHTFK22G03077416	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000001106	A Container 40 pieds + access	MU1106PAPCT	AHTFK22G103077617	MUELECTIO	5/28/2013	5/28/2013	29,532.02	20,508.35
000000001133	A Televisions	PAPEM48	301711521	MUELECTIO	10/31/2013	10/31/2013	7,190.14	6,021.73
000000001135	A Groupe de 15 KVA	PAPEM43	1312ES-08S7SUC75	MUELECTIO	12/18/2013	12/18/2013	2,485.04	1,527.26
000000001145	A Groupe de 22 KVA	PAPEM46	0916ES-10S6SUC65	MUELECTIO	11/26/2013	11/26/2013	11,897.56	10,013.77
000000001147	A Groupe de 15 KVA	PAPEM47	1313ES-08S7SUC75	MUELECTIO	11/26/2013	11/26/2013	12,772.20	10,749.93
000000001153	A Station wagons Pick Up	MU1153PAPEM	MUMBINK870DD004582	MUELECTIO	11/26/2013	11/26/2013	11,897.56	10,013.77
000000001187	A Container 40 Pieds	MU1187CONT	CONTAINERPAPEM1	MUELECTIO	12/11/2013	12/11/2013	28,474.45	21,158.10
000000001188	A Computer printers	MU1188PAPEM	VNCAD06831CF27	MUELECTIO	2/12/2014	2/12/2014	7,130.96	5,744.38
000000001274	A Tables	MU1274PAPEM	SG42P1137N	MUELECTIO	2/11/2014	2/11/2014	3,104.02	2,198.68
000000001278	A Scanners HP-8500FN1	MU1278PAPEM	MU-15PA	MUELECTIO	12/11/2014	12/11/2014	2,023.80	1,742.72
000000001279	A Computer speakers	MU1279PAPEM	MU-15PA	MUELECTIO	2/14/2015	2/14/2015	3,369.32	2,562.09
000000001314	DanPoint HF-SSB Mobile Yr2013	MU1314PAPEM	MZT5825	MUELECTIO	2/14/2015	2/14/2015	2,332.61	1,773.75
000000001315	DanPoint HF-SSB Mobile Yr2013	MU1315PAPEM	MZT5818	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
000000001316	DanPoint HF-SSB Mobile Yr2013	MU1316PAPEM	MZT5814	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
000000001317	DanPoint HF-SSB Mobile Yr2013	MU1317PAPEM	MZT5838	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
000000001318	DanPoint HF-SSB Mobile Yr2013	MU1318PAPEM	MZT5830	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
000000001319	DanPoint HF-SSB Mobile Yr2013	MU1319PAPEM	MZT5836	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
000000001320	DanPoint HF-SSB Mobile Yr2013	MU1320PAPEM	MZT5832	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
000000001321	DanPoint HF-SSB Mobile Yr2013	MU1321PAPEM	MZT5829	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
000000001322	DanPoint HF-SSB Mobile Yr2013	MU1322PAPEM	MZT5837	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
000000001323	DanPoint HF-SSB Mobile Yr2013	MU1323PAPEM	MZT5833	MUELECTIO	10/1/2013	10/1/2013	4,004.70	2,377.78
							497,256.62	350,638.78

Pierre-Henri Pingson, Partner
KPMG S.A., Geneva
14 July 2017

[Signature]

Henri Mwaniki, Senior Manager
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14 July 2017

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14 JUIL 2017

MALEVE Diop Directeur Pays

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