

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOMALIA

**JOINT PROGRAMME FOR SUPPORT TO THE ELECTORAL PROCESS IN THE FEDERAL
REPUBLIC OF SOMALIA**

(Directly Implemented Project No. 85370, Output No. 97672)

Report No. 1825

Issue Date: 9 August 2017



Report on the Audit of UNDP Somalia
Joint Programme for Support to the Electoral Process in the Federal Republic of Somalia
(Project No.85370, Output No. 97672)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 10 May to 2 June 2017, conducted an audit of Joint Programme for Support to the Electoral Process in the Federal Republic of Somalia (Project No. 85370, Output No. 97672 (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office). This was the first audit of this Output. The last audit of the Project was conducted in 2016 and covered project expenditure from 1 January 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 to 31 December 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). 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 reports and corresponding management letters submitted by the audit firm, the results are summarized in the table below:

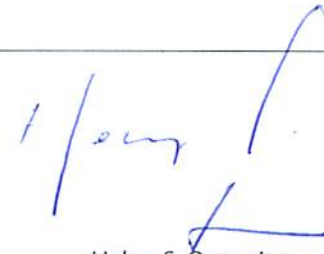
Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
9,749	Unqualified	124	Unqualified

*Expenditures recorded in the Combined Delivery Report for Output No. 97672 were \$11,317,191. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$1,568,095).

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.

Management comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink is enclosed within a rectangular box. The signature is stylized and appears to read 'H. Østtveiten'.

Helge S. Østtveiten
Director
Office of Audit and Investigations



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

DIRECTLY IMPLEMENTED PROJECT

**JOINT PROGRAMME FOR SUPPORT TO THE
ELECTORAL PROCESS IN THE FEDERAL
REPUBLIC OF SOMALIA**

**PROJECT NUMBER 85370
OUTPUT NUMBER 97672**

**FOR THE PERIOD 1 JANUARY 2016
TO 31 DECEMBER 2016**

ISSUED AUGUST 2017

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, JOINT PROGRAMME FOR SUPPORT TO THE ELECTORAL PROCESS IN THE FEDERAL REPUBLIC OF SOMALIA, PROJECT NUMBER 85370 OUTPUT NUMBER 97672 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

LIST OF ABBREVIATIONS

CDR	Combined Delivery Report
DFID	Department for International Development
DIM	Directly Implemented Project
JP	Joint Programme
MOIFA	Ministry of Interior and Federal Affairs
NIEC	National Independent Electoral Commission
OAI	Office of Audit and Investigations
PIP	Project Initiation Plan
PSG	Peacebuilding and Statebuilding Goal
UNISOM	UN Assistance Mission in Somalia
UNDP	United Nations Development Programme

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, JOINT
PROGRAMME FOR SUPPORT TO THE ELECTORAL PROCESS IN THE FEDERAL
REPUBLIC OF SOMALIA, PROJECT NUMBER 85370 OUTPUT NUMBER 97672
FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

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PART 1: EXECUTIVE SUMMARY

Deloitte Haskins & Sells LLP (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) conducted a financial audit of Joint Programme for Support to the Electoral Process (Project number 85370, Output number 97672) ('the project'), directly implemented by UNDP Country Office in Somalia, operating from Nairobi, Kenya ('the office') for the year ended 31 December 2016. 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:

Statement of Expenditure	Unmodified
Statement of Assets and Equipment	Unmodified
Statement of Cash Position	Not applicable

We did not raise any findings as a result of our audit.
The project was not audited in the prior year.

Yours faithfully,


Certified Public Accountants (Kenya)

Nairobi, Kenya

4 August 2017

Director,
Office of Audit and Investigations
United Nations Development Programme (UNDP)

Dear Sir,

PART 2: FINANCIAL AUDIT REPORTS

2.1 Report of independent auditors to UNDP on the Combined Delivery Report and Fund Utilization Statement of the project.

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement ("the statement"), of the UNDP project number 85370, Joint Programme for Support to the Electoral Process in the Federal Republic of Somalia, output number 97672 ("the project"), for the period 1 January 2016 to 31 December 2016.

The CDR expenditure for Output no. 97672, totalling US\$ 11,317,190.53, is comprised of expenditure directly incurred by the UNDP Country Office in Somalia, operating from Nairobi, Kenya for an amount of US\$ 9,749,095.73 and expenditure incurred by entities other than the Country Office for an amount of US\$ 1,568,094.80. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia of US\$ 9,749,095.73.

Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 9,749,095.73 directly incurred by the UNDP Country Office in Somalia and charged to the project for the period 1 January 2016 to 31 December 2016 in accordance with UNDP accounting policies as per note 3.2.1 of the project financial statements, 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.

2.1 Report to independent auditors to UNDP on the Combined Delivery Report and Fund Utilization Statement of the project (Continued)

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.


Certified Public Accountants (Kenya)

Nairobi, Kenya

 August 2017

Director,
Office of Audit and Investigations
United Nations Development Programme (UNDP)

Dear Sir,

2.2 Report of independent auditors to UNDP on the Statement of Fixed Assets of the project

We have audited the accompanying statement of fixed assets of the UNDP project number 85370, Joint Programme for Support to the Electoral Process in the Federal Republic of Somalia, output number 97672 ('the project'), directly implemented by UNDP Country Office in Somalia as at 31 December 2016.

Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project number 85370, output number 97672, amounting to US\$ 123,693.42 as at 31 December 2016 in accordance with UNDP accounting policies set out in the note 3.2 to the project financial statements.

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.

2.2 Report of independent auditors to UNDP on the Statement of Fixed Assets of the project (Continued)

Auditor's responsibilities for the audit (Continued)

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.



Certified Public Accountants (Kenya)

Nairobi, Kenya

4 August 2017

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, JOINT PROGRAMME FOR SUPPORT TO THE ELECTORAL PROCESS IN THE FEDERAL REPUBLIC OF SOMALIA, PROJECT NUMBER 85370 OUTPUT NUMBER 97672 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER

3.1 The audit engagement

3.1.1 Background of the project

The Joint Programme (JP) builds on the previous work of Project Initiation Plan (PIP 2014) and expands the scope of support as Phase 1 transitions to Phase 2 with the establishment of National Independent Electoral Commission (NIEC). The Joint Programme supports Somalia to prepare for and hold credible elections by 2016 in line with priorities of the Federal Government of Somalia (PSG 1 Priority 3) and Vision 2016.

The Joint Programme provided initial support for six months from 1 April to 30 September 2015 and was implemented by the UN Integrated Electoral Support Group comprising of UN Assistance Mission in Somalia (UNSOM) and UNDP, in partnership with the Ministry of Interior and Federal Affairs (MoIFA) and the National Independent Electoral Commission (NIEC). At the end of 2016, donor partners approved the extension of the Joint Programme until 31 March 2017 to ensure smooth completion of the parliamentary electoral process and to bridge the transition period towards long-term support for the new electoral cycle. The Joint Programme is funded through the Multi Donor Partnership fund with contributions being received from the Department for International Development (DFID)/United Kingdom, Italy, Norway, Sweden and European Union.

The objective of the project is to enable Somalia to prepare for and hold credible elections through the provision of support to the National Independent Electoral Commission (NIEC), the development of the legal framework for elections and support to promote better understanding of the electoral process.

3.1.2 Audit objective

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

The specific objectives were to:

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period and the funds 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;
- 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;
- Express an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at 31 December 2016.

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

The financial audit was conducted in accordance with the International Standards of Auditing (ISA) 700 series.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, JOINT PROGRAMME FOR SUPPORT TO THE ELECTORAL PROCESS IN THE FEDERAL REPUBLIC OF SOMALIA, PROJECT NUMBER 85370 OUTPUT NUMBER 97672 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER (Continued)

3.1.3 Audit scope

The audit covered all activities of project number 85370, Joint Programme for Support to the Electoral Process in the Federal Republic of Somalia, output number 97672, during the period from 1 January 2016 to 31 December 2016 as well as a review of project reports and records located at the UNDP Country Office in Somalia, operating from Nairobi, Kenya, where the records are located and where the audit fieldwork took place. No field visits to field offices of the project at UNDP Sub Offices in Hargeisa (Somaliland), Mogadishu (South Central Somalia), Garowe (Puntland) in Somalia and other field locations were carried out.

The scope of the audit did not include:

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

Summary of expenditure is summarised below:

	US\$
UNDP Somalia expenditure audited	9,749,095.73
*UNDP Somalia expenditure not audited	1,568,094.80
Total amount as per CDR for Output no. 97672	11,317,190.53

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

3.1.4 Audit methodology

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

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, JOINT PROGRAMME FOR SUPPORT TO THE ELECTORAL PROCESS IN THE FEDERAL REPUBLIC OF SOMALIA, PROJECT NUMBER 85370 OUTPUT NUMBER 97672 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER (Continued)

3.2 Notes to the project financial statements

3.2.1 Basis of accounting

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

3.2.2 Expenditure

Expenses as included in the Combined Delivery Report are recognized when the goods or services have been received by UNDP.

3.2.3 Currency

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

3.2.4 Summary of expenses

Summary of expenses as shown below:

	Amount (US\$)
UNDP Somalia expenses audited	9,749,095.73
Salaries paid from Copenhagen, Denmark not audited*	1,568,094.80
Total expenditure as per CDR for Output no. 97672	11,317,190.53

*The amount relates to salaries processed and approved in Copenhagen, Denmark and whose supporting documentation is not retained at the level of the UNDP country office.

3.2.5 Fixed assets

Tangible assets purchased during the year at a cost of US\$ 1,500 and above and match UNDP's use and control principle are recorded in ATLAS, capitalisation is done and depreciation charged as expense within the reporting period. The total value of assets of US\$ 136,657 as shown in the Statement of Fixed Assets is the cost of purchase of the assets. The fixed assets amount of US\$ 123,693.42 in the CDR is the Net Book Value of these assets. The difference of US\$ 12,963.58 is the accumulated depreciation charge on these assets.

3.2.6 Commitments

This represents legal and financial obligations arising from contracts, agreements, or other forms of undertaking by UNDP Somalia Country office. Outstanding commitments as at period end amounted to US\$ 53,902.49.

3.2.7 Prepayments

This represents deposits and payments made in advance by UNDP Somalia Country office. Prepayments as at period end amounted to US\$ 7,327.90.

**APPENDIX 1 COMBINED DELIVERY REPORT AND FUND UTILISATION
STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2016**



UN Development Programme
Report ID: unglcbrb

Combined Delivery Report by Activity

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Project Id : 00085370 Electoral Assistance	Period :	Jan-Dec (2016)		
Output # : 00097672 Joint Programme on Elections	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Output # : 00093037 Electoral Assistance	Impl. Partner : 99999 UNDP
	Location : Somalia

Activity : 0

Fund : 04000 (Core Programme, UNU Centre)

71360 - Local Consult-Security	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00

Fund : 30000 (PROGRAMME COST SHARING)

71360 - Local Consult-Security	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	1,120.00	0.00	1,120.00
75105 - Facilities & Admin - Implement	0.00	352.08	0.00	352.08
77030 - Dep Exp Owned - ITC	0.00	341.55	0.00	341.55
77660 - Dep Exp Owned - Vehicle	0.00	3,568.23	0.00	3,568.23
Total for Fund 30000	0.00	5,381.86	0.00	5,381.86
Total for Activity	0.00	5,381.86	0.00	5,381.86

Activity : ACTIVITY1 (NIEC Capacity Building)

Fund : 04000 (Core Programme, UNU Centre)

62335 - Hazard Duty Station Allow-IP	0.00	4,913.98	0.00	4,913.98
63340 - Proc trips/Rest & Recup-IP Stf	0.00	558.00	0.00	558.00
71305 - Local Consult-Sht Term-Tech	0.00	5,500.00	0.00	5,500.00
71610 - Travel Tickets-Local	0.00	140.00	0.00	140.00
71615 - Daily Subsistence Allow-Intl	0.00	312.00	0.00	312.00
71620 - Daily Subsistence Allow-Local	0.00	9,024.00	0.00	9,024.00
72105 - Svc Co-Construction & Engineer	0.00	5,000.00	0.00	5,000.00
72120 - Svc Co-Trade and Business Serv	0.00	2,242.45	0.00	2,242.45
72125 - Svc Co-Studies & Research Serv	0.00	20,432.65	0.00	20,432.65
72215 - Transportation Equipment	0.00	129,049.90	0.00	129,049.90
72440 - Connectivity Charges	0.00	2,900.00	0.00	2,900.00
72510 - Publications	0.00	630.00	0.00	630.00
74210 - Printing and Publications	0.00	1,182.50	0.00	1,182.50
74510 - Bank Charges	0.00	1,037.68	0.00	1,037.68
75707 - Learning - subsistence allowan	0.00	2,593.00	0.00	2,593.00
Total for Fund 04000	0.00	185,516.16	0.00	185,516.16

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	162,847.68	0.00	162,847.68
61310 - Post Adjustment - IP Staff	0.00	68,340.29	0.00	68,340.29
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	54,637.32	0.00	54,637.32
62315 - Contrib. to medical, social in	0.00	6,666.58	0.00	6,666.58
62320 - Mobility, Hardship, Non-remova	0.00	40,650.25	0.00	40,650.25

Combined Delivery Report by Activity

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Run Time: 22-02-2017 10:02:04

Project Id : 00085370 Electoral Assistance		Period : Jan-Dec (2016)		
Output # : 00097672 Joint Programme on Elections		Imp'l. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62330 - Rental Supplements - IP Staff	0.00	15,268.71	0.00	15,268.71
62335 - Hazard Duty Station Allow-IP	0.00	13,286.85	0.00	13,286.85
62340 - Annual Leave Expense - IP	0.00	4,668.76	0.00	4,668.76
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,543.70	0.00	2,543.70
63340 - Proc trips/Rest & Recup-IP Stf	0.00	143.00	0.00	143.00
63350 - Reimb of Income Tax-IP Staff	0.00	17,117.50	0.00	17,117.50
63365 - Special Oper Living Allow-IP	0.00	15,348.01	0.00	15,348.01
63530 - Contribution to EOS Benefits	0.00	8,669.64	0.00	8,669.64
63535 - Contribution to Security	0.00	14,449.38	0.00	14,449.38
63540 - Contribution to Training	0.00	2,774.26	0.00	2,774.26
63545 - Contribution to ICT	0.00	3,467.78	0.00	3,467.78
63550 - Contributions to MAIP	0.00	578.01	0.00	578.01
63555 - Contribution to UN JFA	0.00	7,513.65	0.00	7,513.65
63560 - Contributions to Appendix D	0.00	578.01	0.00	578.01
64306 - Appointment-Ticket Costs	0.00	0.00	0.00	0.00
64307 - Appointment-Subsistence Allow	0.00	2,115.00	0.00	2,115.00
64308 - Appointments-Lump Sum	0.00	16,606.74	0.00	16,606.74
64309 - Appointment-Shipments	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	18,495.12	0.00	18,495.12
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,545.12	0.00	1,545.12
71205 - Intl Consultants-Sht Term-Tech	0.00	36,759.39	0.00	36,759.39
71211 - Intl Consult Security Charge	0.00	2,140.94	0.00	2,140.94
71305 - Local Consult.-Sht Term-Tech	0.00	14,614.42	0.00	14,614.42
71360 - Local Consult-Security	0.00	270.40	0.00	270.40
71505 - UN Volunteers-Stipend & Allow	0.00	1,521.18	0.00	1,521.18
71510 - UNV Settling-In-Grant	0.00	4,464.78	0.00	4,464.78
71520 - UNV-Language Allowance	0.00	34.17	0.00	34.17
71525 - UNV-Hazard Pay	0.00	683.34	0.00	683.34
71535 - UNV-Medical Insurance	0.00	83.13	0.00	83.13
71540 - UNV-Global Charges	0.00	105.58	0.00	105.58
71541 - UNVs-Contribution to security	0.00	95.08	0.00	95.08
71545 - UNV-Home Leave Travel & Allowa	0.00	5.47	0.00	5.47
71550 - UNV-Resettlement Allowance	0.00	136.67	0.00	136.67
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	900.00	0.00	900.00
71590 - UNV Development Effectiveness	0.00	396.34	0.00	396.34
71605 - Travel Tickets-International	0.00	4,945.00	0.00	4,945.00
71615 - Daily Subsistence Allow-Intl	0.00	7,169.70	0.00	7,169.70
71620 - Daily Subsistence Allow-Local	0.00	37,300.00	0.00	37,300.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	59,500.00	0.00	59,500.00
72105 - Svc Co-Construction & Engineer	0.00	14,489.00	0.00	14,489.00
72155 - Svc Co-Public Admin, Politics	0.00	2,626.00	0.00	2,626.00
72215 - Transportation Equipment	0.00	219,883.56	0.00	219,883.56
72330 - Medical Products	0.00	389.00	0.00	389.00
72401 - Prefab structure/other buildin	0.00	1,689.60	0.00	1,689.60
72402 - Building Maintenance	0.00	7,519.20	0.00	7,519.20
72430 - Postage and Pouch	0.00	671.00	0.00	671.00
72440 - Connectivity Charges	0.00	5,910.00	0.00	5,910.00
72505 - Stationery & other Office Supp	0.00	15,423.15	0.00	15,423.15
72510 - Publications	0.00	9,294.52	0.00	9,294.52
72515 - Print Media	0.00	7,640.50	0.00	7,640.50
72520 - Electronic Media	0.00	20.00	0.00	20.00
72805 - Acquis of Computer Hardware	0.00	3,201.94	0.00	3,201.94
72815 - Inform Technology Supplies	0.00	750.00	0.00	750.00
73105 - Rent	0.00	13,100.86	0.00	13,100.86

Combined Delivery Report by Activity

Project Id : 00085370 Electoral Assistance		Period : Jan-Dec (2016)		
Output # : 00097672 Joint Programme on Elections		Impl. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73205 - Premises Alterations	0.00	1,900.00	0.00	1,900.00
73410 - Maint, Oper of Transport Equip	0.00	1,205.00	0.00	1,205.00
73420 - Leased Vehicles	0.00	8,540.00	0.00	8,540.00
74120 - Capacity Assessment	0.00	2,894.00	0.00	2,894.00
74210 - Printing and Publications	0.00	385.00	0.00	385.00
74215 - Promotional Materials and Dist	0.00	620.00	0.00	620.00
74510 - Bank Charges	0.00	5,058.90	0.00	5,058.90
74725 - Other L.T.S.H.	0.00	6,630.85	0.00	6,630.85
75105 - Facilities & Admin - Implement	0.00	73,507.62	0.00	73,507.62
75705 - Learning costs	0.00	14,071.14	0.00	14,071.14
75706 - Learning - ticket costs	0.00	11,131.60	0.00	11,131.60
75707 - Learning - subsistence allowan	0.00	24,602.99	0.00	24,602.99
75708 - Learning - subcontracts	0.00	21,074.00	0.00	21,074.00
75710 - Participation of counterparts	0.00	950.00	0.00	950.00
76125 - Realized Loss	0.00	0.72	0.00	0.72
76135 - Realized Gain	0.00	- 6.71	0.00	- 6.71
total for Fund 30000	0.00	1,123,610.39	0.00	1,123,610.39
total for Activity ACTIVITY1	0.00	1,309,126.55	0.00	1,309,126.55
Activity : ACTIVITY2 (Support to MoIFA)				
und : 04000 (Core Programme, UNU Centre)				
62335 - Hazard Duty Station Allow-IP	0.00	552.33	0.00	552.33
63365 - Special Oper Living Allow-IP	0.00	1,283.50	0.00	1,283.50
71605 - Travel Tickets-International	0.00	292.00	0.00	292.00
71810 - Contractual Svcs-indiv ImpPtr	0.00	11,500.00	0.00	11,500.00
74510 - Bank Charges	0.00	210.92	0.00	210.92
total for Fund 04000	0.00	13,838.75	0.00	13,838.75
und : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	75,488.78	0.00	75,488.78
61310 - Post Adjustment - IP Staff	0.00	29,772.62	0.00	29,772.62
62305 - Dependency Allowances-IP Staff	0.00	7,322.52	0.00	7,322.52
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	24,133.98	0.00	24,133.98
62315 - Contrib. to medical, social in	0.00	4,031.57	0.00	4,031.57
62320 - Mobility, Hardship, Non-remova	0.00	20,615.28	0.00	20,615.28
62330 - Rental Supplements - IP Staff	0.00	6,772.40	0.00	6,772.40
62335 - Hazard Duty Station Allow-IP	0.00	12,255.67	0.00	12,255.67
62340 - Annual Leave Expense - IP	0.00	3,885.97	0.00	3,885.97
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	22,664.76	0.00	22,664.76
63340 - Proc trips/Rest & Recup-IP Stf	0.00	- 558.00	0.00	- 558.00
63365 - Special Oper Living Allow-IP	0.00	16,488.00	0.00	16,488.00
63530 - Contribution to EOS Benefits	0.00	3,947.38	0.00	3,947.38
63535 - Contribution to Security	0.00	6,578.90	0.00	6,578.90
63540 - Contribution to Training	0.00	1,263.14	0.00	1,263.14
63545 - Contribution to ICT	0.00	1,578.92	0.00	1,578.92
63550 - Contributions to MAIP	0.00	263.14	0.00	263.14



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Project Id : 00085370 Electoral Assistance		Period : Jan-Dec (2016)		
Output # : 00097672 Joint Programme on Elections		Impl. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63555 - Contribution to UN JFA	0.00	3,421.06	0.00	3,421.06
63560 - Contributions to Appendix D	0.00	263.14	0.00	263.14
65115 - Contributions to ASHI Reserve	0.00	8,420.96	0.00	8,420.96
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71605 - Travel Tickets-International	0.00	1,855.50	0.00	1,855.50
71615 - Daily Subsistence Allow-Intl	0.00	2,578.50	0.00	2,578.50
71620 - Daily Subsistence Allow-Local	0.00	1,447.60	0.00	1,447.60
71635 - Travel - Other	0.00	558.00	0.00	558.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	149,360.28	0.00	149,360.28
72210 - Machinery and Equipment	0.00	580.00	0.00	580.00
72220 - Furniture	0.00	1,822.00	0.00	1,822.00
72330 - Medical Products	0.00	50.00	0.00	50.00
72405 - Acquisition of Communic Equip	0.00	9,395.00	0.00	9,395.00
72505 - Stationery & other Office Supp	0.00	484.00	0.00	484.00
72510 - Publications	0.00	850.00	0.00	850.00
72815 - Inform Technology Supplies	0.00	144.00	0.00	144.00
73105 - Rent	0.00	9,134.71	0.00	9,134.71
73310 - Maint & Licencing of Software	0.00	2,694.00	0.00	2,694.00
74210 - Printing and Publications	0.00	3,960.00	0.00	3,960.00
74225 - Other Media Costs	0.00	1,700.00	0.00	1,700.00
74510 - Bank Charges	0.00	2,970.73	0.00	2,970.73
74725 - Other L.T.S.H.	0.00	390.00	0.00	390.00
75105 - Facilities & Admin - Implement	0.00	30,829.71	0.00	30,829.71
75705 - Learning costs	0.00	701.44	0.00	701.44
75707 - Learning - subsistence allowan	0.00	365.39	0.00	365.39
total for Fund 30000	0.00	471,253.81	0.00	471,253.81
total for Activity ACTIVITY2	0.00	485,092.56	0.00	485,092.56
Activity : ACTIVITY3 (Legal framework developed)				
Fund : 04000 (Core Programme, UNU Centre)				
75705 - Learning costs	0.00	1,856.00	0.00	1,856.00
total for Fund 04000	0.00	1,856.00	0.00	1,856.00
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	134.40	0.00	134.40
61310 - Post Adjustment - IP Staff	0.00	33.29	0.00	33.29
62305 - Dependency Allowances-IP Staff	0.00	- 279.71	0.00	- 279.71
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	46.51	0.00	46.51
62315 - Contrib. to medical, social in	0.00	502.83	0.00	502.83
62320 - Mobility, Hardship, Non-remova	0.00	- 131.14	0.00	- 131.14
62330 - Rental Supplements - IP Staff	0.00	1,443.60	0.00	1,443.60
62335 - Hazard Duty Station Allow-IP	0.00	10,558.39	0.00	10,558.39
62340 - Annual Leave Expense - IP	0.00	- 1,634.71	0.00	- 1,634.71
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	705.34	0.00	705.34
63335 - Home Leave Trvl & Allow-IP Stf	0.00	- 308.33	0.00	- 308.33
63340 - Proc trips/Rest & Recup-IP Stf	0.00	558.00	0.00	558.00



Project Id : 00085370 Electoral Assistance		Period : Jan-Dec (2016)		
Output # : 00097672 Joint Programme on Elections		Impl. Partner : 90999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63365 - Special Oper Living Allow-IP	0.00	- 55.80	0.00	- 55.80
63530 - Contribution to EOS Benefits	0.00	6.29	0.00	6.29
63535 - Contribution to Security	0.00	10.47	0.00	10.47
63540 - Contribution to Training	0.00	2.00	0.00	2.00
63545 - Contribution to ICT	0.00	2.52	0.00	2.52
63550 - Contributions to MAIP	0.00	15.58	0.00	15.58
63555 - Contribution to UN JFA	0.00	5.45	0.00	5.45
63560 - Contributions to Appendix D	0.00	0.43	0.00	0.43
65115 - Contributions to ASHI Reserve	0.00	13.40	0.00	13.40
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	15,345.00	0.00	15,345.00
71211 - Intl Consult Security Charge	0.00	959.07	0.00	959.07
71305 - Local Consult-Sht Term-Tech	0.00	13,824.91	0.00	13,824.91
71360 - Local Consult-Security	0.00	864.06	0.00	864.06
71605 - Travel Tickets-International	0.00	800.00	0.00	800.00
71615 - Daily Subsistence Allow-Intl	0.00	689.00	0.00	689.00
71810 - Contractual Svcs-indiv ImpPtr	0.00	10,500.00	0.00	10,500.00
72515 - Print Media	0.00	500.00	0.00	500.00
73105 - Rent	0.00	1,697.25	0.00	1,697.25
74210 - Printing and Publications	0.00	2,067.00	0.00	2,067.00
74510 - Bank Charges	0.00	333.03	0.00	333.03
75105 - Facilities & Admin - Implement	0.00	4,165.36	0.00	4,165.36
75705 - Learning costs	0.00	296.97	0.00	296.97
total for Fund 30000	0.00	63,670.46	0.00	63,670.46
total for Activity ACTIVITY3	0.00	65,526.46	0.00	65,526.46
Activity : ACTIVITY4 (Stakeholder Civic Education)				
Fund : 04000 (Core Programme, UNU Centre)				
62335 - Hazard Duty Station Allow-IP	0.00	499.72	0.00	499.72
63340 - Proc trips/Rest & Recup-IP Stf	0.00	558.00	0.00	558.00
71305 - Local Consult-Sht Term-Tech	0.00	5,074.00	0.00	5,074.00
74510 - Bank Charges	0.00	88.79	0.00	88.79
total for Fund 04000	0.00	6,220.51	0.00	6,220.51
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	34,882.81	0.00	34,882.81
61310 - Post Adjustment - IP Staff	0.00	14,638.68	0.00	14,638.68
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	11,439.30	0.00	11,439.30
62315 - Contrib. to medical, social in	0.00	2,142.13	0.00	2,142.13
62320 - Mobility, Hardship, Non-remova	0.00	10,162.57	0.00	10,162.57
62330 - Rental Supplements - IP Staff	0.00	3,609.01	0.00	3,609.01
62335 - Hazard Duty Station Allow-IP	0.00	5,124.39	0.00	5,124.39
62340 - Annual Leave Expense - IP	0.00	245.62	0.00	245.62
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,387.50	0.00	1,387.50
63365 - Special Oper Living Allow-IP	0.00	3,837.01	0.00	3,837.01
63530 - Contribution to EOS Benefits	0.00	1,857.04	0.00	1,857.04



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Project Id : 00085370 Electoral Assistance	Period : Jan-Dec (2016)
Output # : 00097672 Joint Programme on Elections	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63535 - Contribution to Security	0.00	3,095.14	0.00	3,095.14
63540 - Contribution to Training	0.00	594.28	0.00	594.28
63545 - Contribution to ICT	0.00	742.82	0.00	742.82
63550 - Contributions to MAIP	0.00	123.82	0.00	123.82
63555 - Contribution to UN JFA	0.00	1,609.48	0.00	1,609.48
63560 - Contributions to Appendix D	0.00	123.82	0.00	123.82
65115 - Contributions to ASHI Reserve	0.00	3,961.71	0.00	3,961.71
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71605 - Travel Tickets-International	0.00	3,650.00	0.00	3,650.00
71615 - Daily Subsistence Allow-Intl	0.00	13,780.70	0.00	13,780.70
72105 - Svc Co-Construction & Engineer	0.00	4.37	0.00	4.37
72330 - Medical Products	0.00	69.00	0.00	69.00
72505 - Stationery & other Office Supp	0.00	450.00	0.00	450.00
72510 - Publications	0.00	842.33	0.00	842.33
73105 - Rent	0.00	1,697.25	0.00	1,697.25
74510 - Bank Charges	0.00	14.84	0.00	14.84
74705 - Port Operation	0.00	460.54	0.00	460.54
75105 - Facilities & Admin - Implement	0.00	8,465.26	0.00	8,465.26
Total for Fund 30000	0.00	129,397.70	0.00	129,397.70
Total for Activity ACTIVITY4	0.00	135,618.21	0.00	135,618.21
Activity : ACTIVITY5 (2016 electoral process support)				
Fund : 04000 (Core Programme, UNU Centre)				
62335 - Hazard Duty Station Allow-IP	0.00	4,414.24	0.00	4,414.24
71205 - Intl Consultants-Sht Term-Tech	0.00	42,195.00	0.00	42,195.00
71211 - Intl Consult Security Charge	0.00	1,443.76	0.00	1,443.76
71305 - Local Consult.-Sht Term-Tech	0.00	894.54	0.00	894.54
71360 - Local Consult-Security	0.00	55.91	0.00	55.91
71605 - Travel Tickets-International	0.00	344.00	0.00	344.00
71615 - Daily Subsistence Allow-Intl	0.00	52,260.40	0.00	52,260.40
71810 - Contractual Svcs-indiv ImpPtr	0.00	29,700.00	0.00	29,700.00
72105 - Svc Co-Construction & Engineer	0.00	1,788.98	0.00	1,788.98
72125 - Svc Co-Studies & Research Serv	0.00	28,835.00	0.00	28,835.00
72140 - Svc Co-Information Technology	0.00	0.00	0.00	0.00
72399 - Other Materials and Goods	0.00	10,882.20	0.00	10,882.20
72405 - Acquisition of Communic Equip	0.00	35,918.40	0.00	35,918.40
72520 - Electronic Media	0.00	750.00	0.00	750.00
72815 - Inform Technology Supplies	0.00	1,769.40	0.00	1,769.40
73406 - Maintenance of Equipment	0.00	28.75	0.00	28.75
74210 - Printing and Publications	0.00	500.00	0.00	500.00
74510 - Bank Charges	0.00	4,566.74	0.00	4,566.74
75705 - Learning costs	0.00	16,315.33	0.00	16,315.33
75706 - Learning - ticket costs	0.00	1,300.00	0.00	1,300.00
75707 - Learning - subsistence allowan	0.00	937.00	0.00	937.00
75708 - Learning - subcontracts	0.00	0.00	0.00	0.00
75709 - Learning - training of counter	0.00	352.00	0.00	352.00
75710 - Participation of counterparts	0.00	214,731.20	0.00	214,731.20

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Project Id : 00085370 Electoral Assistance		Period : Jan-Dec (2016)		
Output # : 00097672 Joint Programme on Elections		Impl. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 04000	0.00	449,982.85	0.00	449,982.85
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	85,732.72	0.00	85,732.72
61310 - Post Adjustment - IP Staff	0.00	36,001.55	0.00	36,001.55
62305 - Dependency Allowances-IP Staff	0.00	4,674.67	0.00	4,674.67
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	27,775.08	0.00	27,775.08
62315 - Contrib. to medical, social in	0.00	2,668.04	0.00	2,668.04
62320 - Mobility, Hardship, Non-remova	0.00	26,859.60	0.00	26,859.60
62330 - Rental Supplements - IP Staff	0.00	4,025.35	0.00	4,025.35
62335 - Hazard Duty Station Allow-IP	0.00	1,028.22	0.00	1,028.22
62340 - Annual Leave Expense - IP	0.00	10,199.71	0.00	10,199.71
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,645.94	0.00	3,645.94
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,393.75	0.00	4,393.75
63340 - Proc trips/Hest & Hecup-IP Stf	0.00	1,814.00	0.00	1,814.00
63350 - Reimb of Income Tax-IP Staff	0.00	17,117.50	0.00	17,117.50
63365 - Special Oper Living Allow-IP	0.00	14,071.80	0.00	14,071.80
63530 - Contribution to EOS Benefits	0.00	4,565.07	0.00	4,565.07
63535 - Contribution to Security	0.00	7,608.45	0.00	7,608.45
63540 - Contribution to Training	0.00	1,460.80	0.00	1,460.80
63545 - Contribution to ICT	0.00	1,826.00	0.00	1,826.00
63550 - Contributions to MAIP	0.00	289.17	0.00	289.17
63555 - Contribution to UN JFA	0.00	3,956.37	0.00	3,956.37
63560 - Contributions to Appendix D	0.00	304.32	0.00	304.32
64306 - Appointment-Ticket Costs	0.00	0.00	0.00	0.00
64307 - Appointment-Subsistence Allow	0.00	0.00	0.00	0.00
64308 - Appointments-Lump Sum	0.00	0.00	0.00	0.00
64309 - Appointment-Shipments	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	9,738.82	0.00	9,738.82
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	421,177.67	0.00	421,177.67
71211 - Intl Consult Security Charge	0.00	10,291.26	0.00	10,291.26
71305 - Local Consult.-Sht Term-Tech	0.00	8,244.15	0.00	8,244.15
71360 - Local Consult-Security	0.00	515.26	0.00	515.26
71510 - UNV Settling-In-Grant	0.00	69.90	0.00	69.90
71605 - Travel Tickets-International	0.00	22,013.00	0.00	22,013.00
71610 - Travel Tickets-Local	0.00	48,187.00	0.00	48,187.00
71615 - Daily Subsistence Allow-Intl	0.00	5,080.00	0.00	5,080.00
71620 - Daily Subsistence Allow-Local	0.00	24,789.00	0.00	24,789.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	1,305,855.50	0.00	1,305,855.50
72105 - Svc Co-Construction & Engineer	0.00	5,715.00	0.00	5,715.00
72140 - Svc Co-Information Technology	0.00	32,862.74	0.00	32,862.74
72205 - Office Machinery	0.00	2,431.00	0.00	2,431.00
72210 - Machinery and Equipment	0.00	-250.00	0.00	-250.00
72215 - Transportation Equipment	0.00	2,170.00	0.00	2,170.00
72220 - Furniture	0.00	20,740.00	0.00	20,740.00
72330 - Medical Products	0.00	409.20	0.00	409.20
72399 - Other Materials and Goods	0.00	5,033.72	0.00	5,033.72
72405 - Acquisition of Communic Equip	0.00	81,230.70	0.00	81,230.70
72410 - Acquisition of Audio Visual Eq	0.00	766.90	0.00	766.90
72420 - Land Telephone Charges	0.00	1,397.50	0.00	1,397.50
72425 - Mobile Telephone Charges	0.00	330.00	0.00	330.00



Project Id : 00085370 Electoral Assistance		Period : Jan-Dec (2016)		
Output # : 00097672 Joint Programme on Elections		Impl. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72430 - Postage and Pouch	0.00	1,099.91	0.00	1,099.91
72440 - Connectivity Charges	0.00	6,490.00	0.00	6,490.00
72505 - Stationery & other Office Supp	0.00	73,422.26	0.00	73,422.26
72515 - Print Media	0.00	7,150.00	0.00	7,150.00
72520 - Electronic Media	0.00	2,415.00	0.00	2,415.00
72805 - Acquis of Computer Hardware	0.00	3,693.16	0.00	3,693.16
72815 - Inform Technology Supplies	0.00	8,533.84	0.00	8,533.84
73105 - Rent	0.00	17,951.54	0.00	17,951.54
73125 - Common Services-Premises	0.00	38,800.00	0.00	38,800.00
73406 - Maintenance of Equipment	0.00	28.75	0.00	28.75
73420 - Leased Vehicles	0.00	3,315.00	0.00	3,315.00
74210 - Printing and Publications	0.00	31,627.54	0.00	31,627.54
74230 - Audio & Visual Equipment	0.00	2,667.00	0.00	2,667.00
74510 - Bank Charges	0.00	89,112.34	0.00	89,112.34
74705 - Port Operation	0.00	660.00	0.00	660.00
74725 - Other L.T.S.H.	0.00	1,562.19	0.00	1,562.19
75105 - Facilities & Admin - Implement	0.00	439,908.45	0.00	439,908.45
75705 - Learning costs	0.00	126,838.00	0.00	126,838.00
75706 - Learning - ticket costs	0.00	549,240.00	0.00	549,240.00
75707 - Learning - subsistence allowan	0.00	903,555.00	0.00	903,555.00
75708 - Learning - subcontracts	0.00	1,825,334.30	0.00	1,825,334.30
75709 - Learning - training of counter	0.00	1,340.00	0.00	1,340.00
75710 - Participation of counterparts	0.00	319,981.60	0.00	319,981.60
76125 - Realized Loss	0.00	5.08	0.00	5.08
76135 - Realized Gain	0.00	- 18.84	0.00	- 18.84
total for Fund 30000	0.00	6,724,301.11	0.00	6,724,301.11
total for Activity ACTIVITY5	0.00	7,174,283.96	0.00	7,174,283.96
Activity : ACTIVITY6 (Joint Programme Management)				
Fund : 04000 (Core Programme, UNU Centre)				
62335 - Hazard Duty Station Allow-IP	0.00	2,972.05	0.00	2,972.05
63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	1,283.50	0.00	1,283.50
71605 - Travel Tickets-International	0.00	292.00	0.00	292.00
71615 - Daily Subsistence Allow-Int	0.00	10,267.80	0.00	10,267.80
71620 - Daily Subsistence Allow-Local	0.00	2,534.00	0.00	2,534.00
72505 - Stationery & other Office Supp	0.00	788.27	0.00	788.27
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	80.49	0.00	80.49
75705 - Learning costs	0.00	2,070.00	0.00	2,070.00
total for Fund 04000	0.00	20,288.11	0.00	20,288.11
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	125,212.41	0.00	125,212.41
61310 - Post Adjustment - IP Staff	0.00	50,639.53	0.00	50,639.53
62305 - Dependency Allowances-IP Staff	0.00	11,717.48	0.00	11,717.48



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglodrb

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Run Time: 22-02-2017 10:02:05

Project Id : 00085370 Electoral Assistance	Period : Jan-Dec (2016)
Output # : 00097672 Joint Programme on Elections	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	40,069.63	0.00	40,069.63
62315 - Contrib. to medical, social in	0.00	8,724.46	0.00	8,724.46
62320 - Mobility, Hardship, Non-remova	0.00	37,181.18	0.00	37,181.18
62330 - Rental Supplements - IP Staff	0.00	16,979.63	0.00	16,979.63
62335 - Hazard Duty Station Allow-IP	0.00	30,607.66	0.00	30,607.66
62340 - Annual Leave Expense - IP	0.00	12,809.23	0.00	12,809.23
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	27,016.04	0.00	27,016.04
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,854.18	0.00	3,854.18
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,116.00	0.00	1,116.00
63365 - Special Oper Living Allow-IP	0.00	26,667.00	0.00	26,667.00
63530 - Contribution to EOS Benefits	0.00	6,594.52	0.00	6,594.52
63535 - Contribution to Security	0.00	10,990.82	0.00	10,990.82
63540 - Contribution to Training	0.00	2,110.28	0.00	2,110.28
63545 - Contribution to ICT	0.00	2,637.76	0.00	2,637.76
63550 - Contributions to MAIP	0.00	439.66	0.00	439.66
63555 - Contribution to UN JFA	0.00	5,715.19	0.00	5,715.19
63560 - Contributions to Appendix D	0.00	439.66	0.00	439.66
64308 - Appointments-Lump Sum	0.00	5,494.07	0.00	5,494.07
64398 - Direct Project Cost-Staff	0.00	876,454.00	0.00	876,454.00
65115 - Contributions to ASHI Reserve	0.00	14,068.23	0.00	14,068.23
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,158.84	0.00	1,158.84
71405 - Service Contracts-Individuals	0.00	57,724.23	0.00	57,724.23
71410 - MAIP Premium SC	0.00	239.02	0.00	239.02
71415 - Contribution to Security SC	0.00	2,596.44	0.00	2,596.44
71505 - UN Volunteers-Stipend & Allow	0.00	4,938.00	0.00	4,938.00
71520 - UNV-Language Allowance	0.00	337.50	0.00	337.50
71535 - UNV-Medical Insurance	0.00	287.96	0.00	287.96
71540 - UNV-Global Charges	0.00	261.13	0.00	261.13
71541 - UNVs-Contribution to security	0.00	209.86	0.00	209.86
71550 - UNV-Resettlement Allowance	0.00	411.49	0.00	411.49
71590 - UNV Development Effectiveness	0.00	1,080.54	0.00	1,080.54
71605 - Travel Tickets-International	0.00	41,855.50	0.00	41,855.50
71610 - Travel Tickets-Local	0.00	8,724.00	0.00	8,724.00
71615 - Daily Subsistence Allow-Intl	0.00	50,123.98	0.00	50,123.98
71620 - Daily Subsistence Allow-Local	0.00	5,346.23	0.00	5,346.23
71635 - Travel - Other	0.00	558.00	0.00	558.00
72205 - Office Machinery	0.00	640.00	0.00	640.00
72215 - Transportation Equipment	0.00	2,099.00	0.00	2,099.00
72330 - Medical Products	0.00	308.00	0.00	308.00
72405 - Acquisition of Communic Equip	0.00	1,900.00	0.00	1,900.00
72410 - Acquisition of Audio Visual Eq	0.00	540.00	0.00	540.00
72420 - Land Telephone Charges	0.00	280.00	0.00	280.00
72425 - Mobile Telephone Charges	0.00	3,279.12	0.00	3,279.12
72440 - Connectivity Charges	0.00	304.47	0.00	304.47
72445 - Common Services-Communications	0.00	861.69	0.00	861.69
72505 - Stationery & other Office Supp	0.00	2,526.39	0.00	2,526.39
72805 - Acquis of Computer Hardware	0.00	150.00	0.00	150.00
73105 - Rent	0.00	19,963.09	0.00	19,963.09
73125 - Common Services-Premises	0.00	48,859.39	0.00	48,859.39
74110 - Audit Fees	0.00	13,213.00	0.00	13,213.00
74510 - Bank Charges	0.00	928.55	0.00	928.55
74598 - Direct Project Costs - GOE	0.00	375,623.14	0.00	375,623.14
74705 - Port Operation	0.00	330.73	0.00	330.73
75105 - Facilities & Admin - Implement	0.00	138,813.76	0.00	138,813.76



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 22-02-2017 10:02:05

Project Id : 00085370 Electoral Assistance	Period :	Jan-Dec (2016)		
Output # : 00097672 Joint Programme on Elections	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75705 - Learning costs	0.00	7,740.16	0.00	7,740.16
75706 - Learning - ticket costs	0.00	2,615.00	0.00	2,615.00
75708 - Learning - subcontracts	0.00	7,500.00	0.00	7,500.00
76125 - Realized Loss	0.00	5.99	0.00	5.99
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	2,121,872.82	0.00	2,121,872.82
Total for Activity ACTIVITY6	0.00	2,142,160.93	0.00	2,142,160.93
Total for Output: 00097672	0.00	11,317,150.53	0.00	11,317,150.53
Project Total :	0.00	11,204,929.70	0.00	11,204,929.70

Signed by: David Akopyan, CD, a.i.


Date:

Signed By: 

Digitally signed by Jeanne Chesh
Disclaimance Chesh, on UNDP Somalia, on Election,
email=jeanne.chesh@undp.org, c=US
Date: 2017.02.21 09:42:37 +03'00'

Date: 

Signed By: 

Digitally signed by Franco

Date: 

SANCHEZ
DN: cn=Franco SANCHEZ, o,
ou,
email=franco.sanchez@und
p.org, c=US
Date: 2017.02.27 09:19:31
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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 22-02-2017 10:02:06

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2016)
Selected Project Id : 00085370
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL		Period : Jan-Dec (2016)		
Output # : ALL		Impl. Partner :		
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	2,991,437.12	0.00	2,991,437.12
46823 - North West Somalia	0.00	1,283.98	0.00	1,283.98
46824 - North East Somalia	0.00	2,248.12	0.00	2,248.12
46825 - South Central Somalia	0.00	8,209,960.48	0.00	8,209,960.48



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2016)
Selected Project Id : 00085370
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00085370 Electoral Assistance

Period : As Of Dec31,2016

Output #	00093037	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			2,611.00

Output #	00097672	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			123,693.42
Inventory			0.00
Prepayments			7,327.90
Commitments			53,902.49

* The total commitments reported in the Combined Delivery Report is for two outputs namely 97672 and 93037. Output 93037 is not within the scope of the audit for the period 1 January 2016 to 31 December 2016

APPENDIX 2 STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 2016



UN Development Programme
Report ID: UNAM5558

Asset Management Detail Report

Page 1 of 1
Run Time: 05-06-2017 11:06:31

Business Unit: SOM10
Operating Unit: SOM

Country: Somalia
Department:

Category: In Service
Impl Agency:

Project Type: All
Donor:

Amount >=1500
Fund Code:

From/To date: 01-JAN-2016 - 31-DEC-2016
Project: 00097672 Profile ID:

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003106	ITC1	AI Notebook computers	103106	FL2PY52		SOMMCD1100	2015-09-28
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1621.00	1.00	SOM	46825	001981	12269	00097672	10000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003107	ITC1	AI Notebook computers	103055	0772Y52		SOMMCD1100	2015-09-28
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1621.00	1.00	SOM	46825	001981	12269	00097672	10000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003109	ITC1	AI Notebook computers	103174	1470Q12		SOMMCD1100	2015-09-28
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1669.00	1.00	SOM	46825	001981	12269	00097672	10000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003115	ITC1	AI Notebook computers	103175	10BY0Q12		SOMMCD1100	2015-09-28
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1669.00	1.00	SOM	46825	001981	12269	00097672	10000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003116	ITC1	AI Notebook computers	103191	0120Y52		SOMMCD1100	2015-09-28
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1621.00	1.00	SOM	46825	001981	12269	00097672	10000
Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
SOM10	000000003468	NTRV5	Toyota Land Cruiser 200 Series	TOHNPTR22	7JMGV033P4153855		SOMMCD1100	2015-12-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	128456.00	1.00	SOM	46825	001981	12269	00097672	10000

Count: 6

Total Value: 136,657.00 (USD)

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Deloitte & Touche
4/8/2017



*The total value of assets of US\$ 136,657 as shown in the above Statement of Fixed Assets is the cost of purchase of the assets. The fixed assets amount of US\$ 123,693.42 in the CDR is the Net Book Value of these assets. The difference of US\$ 12,963.58 is the accumulated depreciation charge on these assets.