



AUDIT

OF

UNDP SOMALIA

RULE OF LAW – JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT
(Directly Implemented Project No. 85372, Output Nos. 93042 and 93856)

Report No. 1826

Issue Date: 14 August 2017

Report on the Audit of UNDP Somalia
Rule of Law – Justice and Corrections and Civilian Police Project
(Project No. 85372, Output Nos. 93042 and 93856)
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 Rule of Law – Justice and Corrections and Civilian Police, Project No. 85372, Output Nos. 93042 and 93856 (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office). The last audit of the Project was conducted by OAI 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, only for Output No. 93856, as there were no assets held by the Project for Output No. 93042. 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(s) and corresponding management letter(s) submitted by the audit firm, the results are summarized in the table below:

Output No.	Project Expenditure*		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
93042	3,099	Unqualified	-	-
93856	1,734	Unqualified	44	Unqualified

*Output No. 93042: Expenditures recorded in the Combined Delivery Report for Output No. 93042 were \$5,111,014. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$158,987) and expenditures processed and approved by other UNDP offices outside of the country (\$1,086,534). Also excluded were expenditures incurred at the "responsible party" level (\$766,747).

*Output No. 93856: Expenditures recorded in the Combined Delivery Report were \$2,333,677. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$7,449). Also excluded were expenditures incurred at the "responsible party" level (\$592,083).

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.

Key recommendations

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." The recommendation includes actions to address the incorrect recording of advances as expenditures, and the issue was also noted in the prior audit. The recommendation aims to ensure the reliability and integrity of financial and operational information.

Implementation status of previous OAI audit recommendations: Report No. 1677, 9 September 2016.

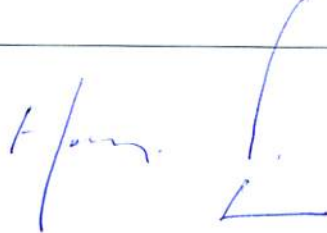
Total recommendations: 1

In progress: 1

The pending recommendation is related to advances erroneously recorded as expenditures for the financial year 2015.

Management comments and action plan

The Deputy Special Representative of the Secretary-General, Resident and Humanitarian Coordinator for Somalia and UNDP Resident Representative of Somalia accepted the recommendation, and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten
Director
Office of Audit and Investigations



REPORT ON THE FINANCIAL AUDIT OF THE
UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA
DIRECTLY IMPLEMENTED PROJECT
RULE OF LAW- JUSTICE AND
CORRECTIONS AND CIVILIAN POLICE
PROJECT,
PROJECT NUMBER 85372
OUTPUT NUMBERS 93042 AND 93856
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, RULE OF LAW-
JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT, PROJECT NUMBER
85372 OUTPUT NUMBERS 93042 AND 93856
FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

LIST OF ABBREVIATIONS

CDR	Combined Delivery Report
FGS	Federal Government of Somalia
ISA	International Standards on Auditing
OAI	Office of Audit and Investigations
UN	United Nations
UNDP	United Nations Development Programme
US\$	Unites States Dollar

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, RULE OF LAW-
JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT, PROJECT NUMBER
85372 OUTPUT NUMBERS 93042 AND 93856
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 Rule of Law – Justice and Corrections and Civilian Police Project (Project number 85372, Output numbers 93042 and 93856) ('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:

For Output no. 93042 "Rule of Law – Justice and Corrections"

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

For Output no. 93856 "Rule of Law – Civilian Police Project"

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

We raised findings as a result of our audit. This has been detailed under section 3.3 of this report.

Output number	Ref	Title	Priority	Net financial impact US\$
93856	3.3	Recording of advances as expenditure	Medium	Not applicable

The project was audited in the prior year. The status of implementation of prior year recommendations has been detailed under section 3.4 of this report.

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(A) Report of independent auditors to UNDP on the Combined Delivery Report and Fund Utilization Statement of Project 85372 and Output 93042

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement (“the statement”) of the UNDP project number 85372 and output number 93042 “Rule of Law – Justice and Corrections Project” for the period 1 January 2016 to 31 December 2016.

The CDR expenditure for output 93042 totalling US\$ 5,111,013.81 is comprised of expenditure directly incurred by the UNDP Country Office in Somalia for an amount of US\$ 3,098,745.02 and expenditure incurred by entities other than the Somalia Country Office for an amount of US\$ 2,012,268.79. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia for output 93042 of US\$ 3,098,745.02.

Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 3,098,745.02 directly incurred by the UNDP Country Office in Somalia for output 93042 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 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(A) Report of independent auditors to UNDP on the Combined Delivery Report and Fund Utilization Statement of Project 85372, Output 93042 (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.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

4 August 2017

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

Dear Sir,

2.1(B) Report of independent auditors to UNDP on the Combined Delivery Report and Fund Utilization Statement of Project 85372 and Output 93856

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement (“the statement”) of the UNDP project number 85372 and output number 93856 “Rule of Law-Civilian Police Project” for the period 1 January 2016 to 31 December 2016.

The CDR expenditure for output 93856 totalling US\$2,333,676.94 is comprised of expenditure directly incurred by the UNDP Country Office in Somalia for an amount of US\$1,734,144.63 and expenditure incurred by entities other than the Somalia Country Office for an amount of US\$599,532.31. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia for output 93856 of US\$1,734,144.63.

Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 1,734,144.63 directly incurred by the UNDP Country Office in Somalia for output 93856 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 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(B) Report of independent auditors to UNDP on the Combined Delivery Report and Fund Utilization Statement of Project 85372, Output 93856 (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.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

4 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 Project 85372, Output 93856

We have audited the accompanying statement of fixed assets of the UNDP project number 85372, Rule of Law, output number 93856 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 85372, output 93856 amounting to US\$ 44,360.20 as at 31 December 2016 in accordance with UNDP accounting policies set out in note 3.2.4 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 Somalia Programme on the Statement of Fixed Assets of Project 85372, Output 93856 (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.

Deloitte & Touche

Certified Public Accountants (Kenya)

Nairobi, Kenya

4 August 2017

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, RULE OF LAW- JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT, PROJECT NUMBER 85372 OUTPUT NUMBERS 93042 AND 93856 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 Somalia Joint Rule of Law (JROL) Programme is designed to support the Federal Government of Somalia (FGS) in achieving the Somalia Compact Peace-building and State-building Goals (PSGs) of security policing and justice. The Programme is founded on the Somalia Rule of Law Programme priorities which are to:

- Strengthen the capacity and accountability of state institutions to recover territory, stabilize and provide basic safety and security (policing component);
- Enact key priority laws in the legal framework, including reorganization of the judiciary;
- Ensure justice institutions start addressing the key grievances and injustices of Somalis;
- Ensure more Somalis have access to fair and affordable justice;
- Ensure that a baseline Somali Police Force is built to preserve stability and order in Somalia through custom and institutional rule of law.

In support of the Somali Compact, Peace and State Building goals, the Rule of Law Project (Justice and Corrections and Civilian Police) supports the Somali people in creating an enabling environment for stability, rule of law and good governance. The project provides support to strengthening of legal institutions, improving the functioning of the judiciary, including the operation of mobile courts, scholarship and internship programmes, the provision of free legal aid to vulnerable groups and some targeted infrastructure support. The project also provides support to community policing, police reform and police capability, and the procurement of police uniforms.

The Joint Rule of Law programme is a two year programme running from 1 July 2015 to 31 December 2016.

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.
- Provide the progress made in implementing the recommendations raised in the previous year audit report.

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, RULE OF LAW- JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT, PROJECT NUMBER 85372 OUTPUT NUMBERS 93042 AND 93856 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 85372, Rule of Law- Justice and Corrections and Civilian Police project, output numbers 93042 and 93856, 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 the country such as UNDP Regional Centres and UNDP headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

As such the summary of expenditure has been shown below:

	Output No. 93042 (US\$)	Output No. 93856 (US\$)	Total (US\$)
UNDP Somalia expenditure audited	3,098,745.02	1,734,144.63	4,832,889.65
*UNDP Somalia expenditure not audited	1,086,534.07	7,449.11	1,093,983.18
**UN Agencies expenditure not audited	158,987.35	-	158,987.35
***Government expenditure	766,747.37	592,083.20	1,358,830.57
Total amount as per CDR	5,111,013.81	2,333,676.94	7,444,690.75

* 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.

** This amount refers to expenditure incurred by other UN Agencies for this project. The 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.

*** The amount relates to government expenditure that was 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, RULE OF LAW- JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT, PROJECT NUMBER 85372 OUTPUT NUMBERS 93042 AND 93856 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 project's financial statements are measured using United States Dollar (US\$) which is both the functional and presentation currency.

3.2.4 Fixed assets

Fixed assets represent tangible assets purchased at a cost of US\$ 1,500 and above and match UNDP's use and control principle, capitalisation is done and depreciation charged as an expense within the reporting period.

The total value of assets of US\$ 58,650.65 as shown in the Statement of Fixed Assets is the cost of purchase of the assets. The assets are for output 93856. Output 93042 did not have any assets. The fixed assets amount of US\$ 44,360.20 in the CDR is the Net Book Value of these assets. The difference of US\$ 14,290.45 is the accumulated depreciation charge on these assets

3.2.5 Summary of expenses

A summary of audited expenses has been shown below:

	Output No. 93042 (US\$)	Output No. 93856 (US\$)	Total (US\$)
UNDP Somalia expenditure audited	3,098,745.02	1,734,144.63	4,832,889.65
*UNDP Somalia expenditure not audited	1,086,534.07	7,449.11	1,093,983.18
**UN Agencies expenditure not audited	158,987.35	-	158,987.35
***Government expenditure	766,747.37	592,083.20	1,358,830.57
Total amount as per CDR	5,111,013.81	2,333,676.94	7,444,690.75

* 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.

** This amount refers to expenditure incurred by other UN Agencies for this project. The 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.

*** The amount relates to government expenditure that was not within the scope of the audit as per the audit terms of reference.

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, RULE OF LAW-
JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT, PROJECT NUMBER
85372 OUTPUT NUMBERS 93042 AND 93856
FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

PART 3: MANAGEMENT LETTER (Continued)

3.2 Notes to the project financial statements (Continued)

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\$ 72,530.94. (US\$ 72,526.39 for output number 93042 and US\$ 4.55 for output number 93856).

3.2.7 Outstanding Advances

This represents amounts advanced to the implementing partners but not expensed as at the reporting date. Outstanding advances as at period end amounted to US\$ 345,635.58 (US\$ 282,475.58 for output number 93042 and US\$ 63,160 for output number 93856).

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, RULE OF LAW- JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT, PROJECT NUMBER 85372 OUTPUT NUMBERS 93042 AND 93856 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER (Continued)

3.3 Results of the audit

3.3.1 Recording of advances as expenditure

US\$ 15,300 advanced to the University of Hargeisa were recorded as expenditure at the point of making the advance rather than upon receipt of supporting documentation for the expenditure incurred.

As per the Letter of Agreement between UNDP Somalia and University of Hargeisa, the University is expected to account for all advances made to them. Thus only amounts that have been accounted for should be recorded as expenditure.

This advance resulted from a letter of agreement and was treated as procurement contracts and the payments were processed as expenditure rather than advances.

Recording expenditure at the point of making the advance rather than upon receipt of supporting documentation for the expenditure incurred would lead to an overstatement of expenditure in a given accounting period in case all the amount advanced is not utilized by the close of the period.

Priority

Medium

Recommendation

Management should ensure that only expenditure that is incurred and accounted for is recorded as expenditure and not the amount that is advanced to a partner.

Management comments and action plan

The management acknowledges that the referenced payment was erroneously recorded as an expenditure rather than an advance. The country office has already strengthened payment verification across its projects to ensure compliance to UNDP financial rules and regulations. Management commits to further review its approval and verification processes in order to further strengthen and ensure compliance in the future.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOMALIA DIRECTLY IMPLEMENTED PROJECT, RULE OF LAW- JUSTICE AND CORRECTIONS AND CIVILIAN POLICE PROJECT, PROJECT NUMBER 85372 OUTPUT NUMBERS 93042 AND 93856 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER (Continued)

3.4 Status of implementation of prior year recommendations

Issue	Recommendation	Management Comments	Status
<p><u>Advances recorded as expenditure</u></p> <p>Advances remitted to the Government Ministry for police stipends were recorded as expenditure at the point of making the advance rather than upon receipt of supporting documentation for stipends paid out.</p> <p>In the period under review, US\$3,052,008 was remitted as advances for payment of police stipends. The entire amount was recorded as expenditure when it was remitted. Of the amount advanced, \$506,000 had not been paid out as stipends as at 31 December 2015, thus expenditure was overstated by \$506,000.</p>	<p>Management should ensure that only expenditure that is incurred and accounted for is recorded as expenditure and not the amount advanced to a partner. An adjustment should be made to correct the 2015 expenditure to reflect only what has been paid out.</p>	<p>The management acknowledges that the referenced stipends payment was recorded as an expenditure rather than an advance. The country office as already undertaken a shift in practice to record transfers under the advance account. The referenced balance (\$506,000) that currently sits within the partner's account, has not been utilised, the CO has therefore carried out adjustments to correctly reflect the balance as an advance and not expenditure within the accounting system. This correction will be reflected in the 2016 CDR for the project, and will net out against the calendar years 2015- 2016. The utilization of the advance accounts has now been fully institutionalized within projects and is verified, cleared and approved at project, programme and finance level.</p>	<p>Partially implemented.</p> <p>Though there was strengthened oversight, there is still a need to further strengthen the verification prior to payment approval so as to ensure that payments are logged as advances rather than expenditures.</p> <p>Refer to finding 3.3.1.</p>

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

Selection Criteria :

Business Unit : SOM10
 Period : Jan-Dec (2016)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00093042

Project Id : 00085372 Joint Programme on Rule of Law
 Output # : 00093042 Rule of Law - Justice and Corr

Period : Jan-Dec (2016)
 Impl. Partner : 99999 UNDP
 Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : ACTIVITY1 (Justice Sector Institutions)

Fund : 04000 (Core Programme, UNU Centre)

72155 - Svc Co-Public Admin, Politics	0.00	7,500.00	0.00	7,500.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	131.25	0.00	131.25
Total for Fund 04000	0.00	7,631.25	0.00	7,631.25

Fund : 30000 (PROGRAMME COST SHARING)

61205 - Salaries - GS Staff	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	135,920.00	0.00	135,920.00
71305 - Local Consult.-Sht Term-Tech	0.00	84,450.00	0.00	84,450.00
71310 - Local Consult.-Short Term-Supp	0.00	6,000.00	0.00	6,000.00
71405 - Service Contracts-Individuals	0.00	0.00	78,859.00	78,859.00
71615 - Daily Subsistence Allow-Intl	0.00	2,320.00	0.00	2,320.00
71620 - Daily Subsistence Allow-Local	0.00	2,120.00	4,447.18	6,567.18
71635 - Travel - Other	0.00	9,000.00	0.00	9,000.00
72105 - Svc Co-Construction & Engineer	0.00	2,000.00	0.00	2,000.00
72155 - Svc Co-Public Admin, Politics	52,611.00	264,876.50	0.00	317,487.50
72165 - Svc Co-Social Svcs, Social Sci	0.00	14,160.00	0.00	14,160.00
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72420 - Land Telephone Charges	0.00	0.00	7,268.41	7,268.41
72505 - Stationery & other Office Supp	0.00	372.80	1,660.59	2,033.39
72515 - Print Media	0.00	0.00	0.00	0.00
72605 - Grants to Instit & other Benef	0.00	- 26,982.50	0.00	- 26,982.50
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	16,580.00	0.00	16,580.00
73315 - Leasing of Hardware	0.00	0.00	3,003.89	3,003.89
73410 - Maint, Oper of Transport Equip	0.00	0.00	6,596.38	6,596.38
73420 - Leased Vehicles	0.00	806.00	0.00	806.00
74505 - Insurance	0.00	0.00	4,055.30	4,055.30
74510 - Bank Charges	0.00	7,302.30	7,978.26	15,280.56
74725 - Other L.T.S.H.	0.00	1,700.00	0.00	1,700.00
75105 - Facilities & Admin - Implement	0.00	55,723.76	0.00	55,723.76
75705 - Learning costs	0.00	4,578.00	0.00	4,578.00
75710 - Participation of counterparts	0.00	52,487.00	0.00	52,487.00
77205 - Salaries - GS Staff-TA	0.00	0.00	31,796.03	31,796.03
77305 - Salaries - IP Staff-TA	0.00	0.00	13,322.31	13,322.31
Total for Fund 30000	52,611.00	633,413.86	158,987.35	845,012.21

Fund : 30079 (EUROPEAN COMMISSION)

71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
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Project Id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2016)
Output # : 00093042 Rule of Law - Justice and Corr	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72155 - Svc Co-Public Admin, Politics	0.00	91,432.48	0.00	91,432.48
72165 - Svc Co-Social Svcs, Social Sci	0.00	116,672.04	0.00	116,672.04
72220 - Furniture	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	14,567.31	0.00	14,567.31
Total for Fund 30079	0.00	222,671.83	0.00	222,671.83
Total for Activity ACTIVITY1	52,611.00	863,716.94	158,987.35	1,075,315.29

Activity : ACTIVITY2 (Justice Sector Stakeholders)

Fund : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	10,000.00	0.00	10,000.00
72145 - Svc Co-Training and Educ Serv	0.00	10,000.00	0.00	10,000.00
72215 - Transportation Equipment	0.00	440.00	0.00	440.00
74510 - Bank Charges	0.00	276.60	0.00	276.60
Total for Fund 04000	0.00	20,716.60	0.00	20,716.60

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	61,023.13	0.00	61,023.13
61310 - Post Adjustment - IP Staff	0.00	25,574.70	0.00	25,574.70
62305 - Dependency Allowances-IP Staff	0.00	10,268.36	0.00	10,268.36
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	18,979.24	0.00	18,979.24
62315 - Contrib. to medical, social in	0.00	1,436.38	0.00	1,436.38
62320 - Mobility, Hardship, Non-remova	0.00	16,561.12	0.00	16,561.12
62340 - Annual Leave Expense - IP	0.00	8,505.21	0.00	8,505.21
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,395.82	0.00	5,395.82
63360 - Medical Exams(incl Pre-empl)	0.00	35.70	0.00	35.70
63365 - Special Oper Living Allow-IP	0.00	14,107.24	0.00	14,107.24
63530 - Contribution to EOS Benefits	0.00	3,247.42	0.00	3,247.42
63535 - Contribution to Security	0.00	5,412.38	0.00	5,412.38
63540 - Contribution to Training	0.00	1,039.18	0.00	1,039.18
63545 - Contribution to ICT	0.00	1,298.95	0.00	1,298.95
63550 - Contributions to MAIP	0.00	216.50	0.00	216.50
63555 - Contribution to UN JFA	0.00	2,814.44	0.00	2,814.44
63560 - Contributions to Appendix D	0.00	216.50	0.00	216.50
64306 - Appointment-Ticket Costs	0.00	1,484.00	0.00	1,484.00
64307 - Appointment-Subsistence Allow	0.00	3,015.00	0.00	3,015.00
64308 - Appointments-Lump Sum	0.00	10,306.16	0.00	10,306.16
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
65115 - Contributions to ASHI Reserve	0.00	6,927.81	0.00	6,927.81
65135 - Payroll Mgt Cost Recovery ATLA	0.00	579.42	0.00	579.42
71168 - Other Expenses UN Agy Pers Rel	0.00	667.00	0.00	667.00
71205 - Intl Consultants-Sht Term-Tech	0.00	31,968.86	0.00	31,968.86
71305 - Local Consult.-Sht Term-Tech	0.00	105,251.50	0.00	105,251.50
71315 - LICA Partner personnel	0.00	3,648.60	0.00	3,648.60
71615 - Daily Subsistence Allow-Intl	0.00	5,227.20	0.00	5,227.20
71620 - Daily Subsistence Allow-Local	0.00	700.00	0.00	700.00

Combined Delivery Report by Activity

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2016)	
Output # : 00093042 Rule of Law - Justice and Corr		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72105 - Svc Co-Construction & Engineer	47,085.00	0.00	0.00	47,085.00
72130 - Svc Co-Transportation Services	0.00	7,595.36	0.00	7,595.36
72135 - Svc Co-Communications Service	0.00	0.00	0.00	0.00
72155 - Svc Co-Public Admin, Politics	358,616.77	214,703.00	0.00	573,319.77
72165 - Svc Co-Social Svcs, Social Sci	43,058.00	- 116,672.04	0.00	- 73,614.04
72215 - Transportation Equipment	0.00	284,658.15	0.00	284,658.15
72220 - Furniture	0.00	57,061.85	0.00	57,061.85
72315 - Food & Textile Products	0.00	2,238.80	0.00	2,238.80
72370 - Security related goods and mat	0.00	4,863.90	0.00	4,863.90
72399 - Other Materials and Goods	0.00	9,270.00	0.00	9,270.00
72402 - Building Maintenance	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	15.83	0.00	15.83
72505 - Stationery & other Office Supp	0.00	5,075.00	0.00	5,075.00
72515 - Print Media	0.00	100.00	0.00	100.00
72605 - Grants to Instit & other Benef	57,880.00	- 54,880.00	0.00	3,000.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	739.64	0.00	739.64
74210 - Printing and Publications	0.00	170.00	0.00	170.00
74225 - Other Media Costs	0.00	1,925.00	0.00	1,925.00
74510 - Bank Charges	0.00	9,179.64	0.00	9,179.64
74725 - Other L.T.S.H.	0.00	680.00	0.00	680.00
75105 - Facilities & Admin - Implement	0.00	90,414.47	0.00	90,414.47
75710 - Participation of counterparts	0.00	1,863.00	0.00	1,863.00
76125 - Realized Loss	0.00	0.01	0.00	0.01
Total for Fund 30000	506,639.77	875,409.43	0.00	1,382,049.20
Fund : 68077 (UN WB Partners)				
71610 - Travel Tickets-Local	0.00	540.00	0.00	540.00
Total for Fund 68077	0.00	540.00	0.00	540.00
Total for Activity ACTIVITY2	506,639.77	896,666.03	0.00	1,403,305.80
Activity : ACTIVITY3 (Corrections Sector)				
Fund : 04000 (Core Programme, UNU Centre)				
71620 - Daily Subsistence Allow-Local	0.00	237.00	0.00	237.00
74510 - Bank Charges	0.00	3.20	0.00	3.20
Total for Fund 04000	0.00	240.20	0.00	240.20
Fund : 26920 (CPR TTF-Conflict - Open)				
74425 - Provision for ASHI	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	- 63,500.00	0.00	- 63,500.00
75105 - Facilities & Admin - Implement	0.00	- 5,080.00	0.00	- 5,080.00
Total for Fund 26920	0.00	- 68,580.00	0.00	- 68,580.00

Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Run Time: 22-02-2017 10:02:51

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2 01 6)	
Output # : 00093042 Rule of Law - Justice and Corr		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 26960 (CPR TTF-Conflict-Country S)

74425 - Provision for ASHI	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	- 12,100.00	0.00	- 12,100.00
75105 - Facilities & Admin - Implement	0.00	- 847.00	0.00	- 847.00
Total for Fund 26960	0.00	- 12,947.00	0.00	- 12,947.00

Fund : 30000 (PROGRAMME COST SHARING)

64323 - Reassignments-Lump Sum	0.00	3,260.56	0.00	3,260.56
71605 - Travel Tickets-International	0.00	5,211.00	0.00	5,211.00
71615 - Daily Subsistence Allow-Intl	0.00	375.52	0.00	375.52
74510 - Bank Charges	0.00	6.57	0.00	6.57
75105 - Facilities & Admin - Implement	0.00	619.76	0.00	619.76
Total for Fund 30000	0.00	9,473.41	0.00	9,473.41

Total for Activity ACTIVITY3 **0.00** **- 71,813.39** **0.00** **- 71,813.39**

Activity : ACTIVITY4 (Oversight and Accountability)

Fund : 30000 (PROGRAMME COST SHARING)

71615 - Daily Subsistence Allow-Intl	0.00	296.00	0.00	296.00
72205 - Office Machinery	0.00	200.00	0.00	200.00
74510 - Bank Charges	0.00	7.44	0.00	7.44
75105 - Facilities & Admin - Implement	0.00	35.24	0.00	35.24
Total for Fund 30000	0.00	538.68	0.00	538.68

Total for Activity ACTIVITY4 **0.00** **538.68** **0.00** **538.68**

Activity : ACTIVITY5 (Access to Justice)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	6,849.41	0.00	6,849.41
61310 - Post Adjustment - IP Staff	0.00	2,856.21	0.00	2,856.21
62305 - Dependency Allowances-IP Staff	0.00	244.08	0.00	244.08
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,116.03	0.00	2,116.03
62315 - Contrib. to medical, social in	0.00	23.85	0.00	23.85
62320 - Mobility, Hardship, Non-remova	0.00	1,968.33	0.00	1,968.33
62335 - Hazard Duty Station Allow-IP	0.00	1,472.88	0.00	1,472.88
62340 - Annual Leave Expense - IP	0.00	1,115.59	0.00	1,115.59
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	326.00	0.00	326.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	231.25	0.00	231.25
63365 - Special Oper Living Allow-IP	0.00	1,650.00	0.00	1,650.00
63530 - Contribution to EOS Benefits	0.00	363.96	0.00	363.96
63535 - Contribution to Security	0.00	606.60	0.00	606.60

Project Id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2016)
Output # : 00093042 Rule of Law - Justice and Corr	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63540 - Contribution to Training	0.00	116.47	0.00	116.47
63545 - Contribution to ICT	0.00	145.58	0.00	145.58
63550 - Contributions to MAIP	0.00	24.26	0.00	24.26
63555 - Contribution to UN JFA	0.00	315.43	0.00	315.43
63560 - Contributions to Appendix D	0.00	24.26	0.00	24.26
64307 - Appointment-Subsistence Allow	0.00	2,115.00	0.00	2,115.00
64308 - Appointments-Lump Sum	0.00	9,733.02	0.00	9,733.02
65115 - Contributions to ASHI Reserve	0.00	776.45	0.00	776.45
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71305 - Local Consult.-Sht Term-Tech	0.00	228,541.93	0.00	228,541.93
71315 - LICA Partner personel	0.00	23,107.80	0.00	23,107.80
71610 - Travel Tickets-Local	0.00	494.00	0.00	494.00
71615 - Daily Subsistence Allow-Intl	0.00	1,012.00	0.00	1,012.00
71620 - Daily Subsistence Allow-Local	0.00	1,277.00	0.00	1,277.00
72105 - Svc Co-Construction & Engineer	26,895.00	6,300.00	0.00	33,195.00
72145 - Svc Co-Training and Educ Serv	0.00	1,610.00	0.00	1,610.00
72155 - Svc Co-Public Admin, Politics	2,422.00	5,304.00	0.00	7,726.00
72165 - Svc Co-Social Svcs, Social Sci	101,300.00	63,324.00	0.00	164,624.00
72215 - Transporation Equipment	0.00	27,726.66	0.00	27,726.66
72330 - Medical Products	0.00	222.10	0.00	222.10
72605 - Grants to Instit & other Benef	0.00	3,000.00	0.00	3,000.00
72610 - Micro Capital Grants-Credit	76,879.60	0.00	0.00	76,879.60
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	- 3.40	0.00	- 3.40
73105 - Rent	0.00	2,300.00	0.00	2,300.00
74510 - Bank Charges	0.00	6,654.31	0.00	6,654.31
74525 - Sundry	0.00	600.00	0.00	600.00
75105 - Facilities & Admin - Implement	0.00	43,061.37	0.00	43,061.37
75705 - Learning costs	0.00	3.40	0.00	3.40
75707 - Learning - subsistence allowan	0.00	600.00	0.00	600.00
75710 - Participation of counterparts	0.00	2,453.00	0.00	2,453.00
Total for Fund 30000	207,496.60	450,727.21	0.00	658,223.81
Total for Activity ACTIVITY5	207,496.60	450,727.21	0.00	658,223.81

Activity : ACTIVITY6 (Project Management)

Fund : 04000 (Core Programme, UNU Centre)

64398 - Direct Project Cost-Staff	0.00	1,365.39	0.00	1,365.39
71405 - Service Contracts-Individuals	0.00	35,122.12	0.00	35,122.12
71410 - MAIP Premium SC	0.00	73.26	0.00	73.26
71415 - Contribution to Security SC	0.00	1,826.40	0.00	1,826.40
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	1,989.00	0.00	1,989.00
72215 - Transporation Equipment	0.00	0.00	0.00	0.00
72420 - Land Telephone Charges	0.00	- 403.41	0.00	- 403.41
72425 - Mobile Telephone Charges	0.00	1,096.20	0.00	1,096.20
73125 - Common Services-Premises	0.00	525.15	0.00	525.15
74510 - Bank Charges	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	585.16	0.00	585.16

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2016)	
Output # : 00093042 Rule of Law - Justice and Corr		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 04000	0.00	42,179.27	0.00	42,179.27
Fund : 26920 (CPR TTF-Conflict - Open)				
64398 - Direct Project Cost-Staff	0.00	18,320.80	0.00	18,320.80
74598 - Direct Project Costs - GOE	0.00	7,851.77	0.00	7,851.77
75105 - Facilities & Admin - Implement	0.00	2,093.81	0.00	2,093.81
Total for Fund 26920	0.00	28,266.38	0.00	28,266.38
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	279,423.37	0.00	279,423.37
61310 - Post Adjustment - IP Staff	0.00	117,754.70	0.00	117,754.70
62305 - Dependency Allowances-IP Staff	0.00	2,048.12	0.00	2,048.12
62310 - Contrib to Jt Start Pens Fd-IP	0.00	88,271.06	0.00	88,271.06
62315 - Contrib. to medical, social in	0.00	9,005.65	0.00	9,005.65
62320 - Mobility, Hardship, Non-remova	0.00	84,455.71	0.00	84,455.71
62335 - Hazard Duty Station Allow-IP	0.00	33,762.20	0.00	33,762.20
62340 - Annual Leave Expense - IP	0.00	20,579.21	0.00	20,579.21
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	28,076.40	0.00	28,076.40
63335 - Home Leave Trvl & Allow-IP Stf	0.00	6,706.26	0.00	6,706.26
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,234.00	0.00	3,234.00
63350 - Reimb of Income Tax-IP Staff	0.00	2,172.00	0.00	2,172.00
63360 - Medical Exams(incl Pre-empl)	0.00	77.18	0.00	77.18
63365 - Special Oper Living Allow-IP	0.00	52,853.52	0.00	52,853.52
63520 - Personal Security Measures	0.00	900.00	0.00	900.00
63530 - Contribution to EOS Benefits	0.00	14,894.14	0.00	14,894.14
63535 - Contribution to Security	0.00	24,797.64	0.00	24,797.64
63540 - Contribution to Training	0.00	4,766.13	0.00	4,766.13
63545 - Contribution to ICT	0.00	5,957.70	0.00	5,957.70
63550 - Contributions to MAIP	0.00	992.93	0.00	992.93
63555 - Contribution to UN JFA	0.00	12,908.25	0.00	12,908.25
63560 - Contributions to Appendix D	0.00	992.93	0.00	992.93
64308 - Appointments-Lump Sum	0.00	8,693.21	0.00	8,693.21
64323 - Reassignments-Lump Sum	0.00	3,260.56	0.00	3,260.56
64398 - Direct Project Cost-Staff	0.00	232,286.45	0.00	232,286.45
65115 - Contributions to ASHI Reserve	0.00	31,774.22	0.00	31,774.22
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,832.72	0.00	2,832.72
71305 - Local Consult.-Sht Term-Tech	0.00	112.00	0.00	112.00
71405 - Service Contracts-Individuals	0.00	141,972.99	0.00	141,972.99
71410 - MAIP Premium SC	0.00	276.42	0.00	276.42
71415 - Contribution to Security SC	0.00	6,906.56	0.00	6,906.56
71605 - Travel Tickets-International	0.00	48,327.74	0.00	48,327.74
71610 - Travel Tickets-Local	0.00	7,035.00	0.00	7,035.00
71615 - Daily Subsistence Allow-Intl	0.00	34,368.33	0.00	34,368.33
71620 - Daily Subsistence Allow-Local	0.00	69,748.71	0.00	69,748.71
72120 - Svc Co-Trade and Business Serv	0.00	30,000.00	0.00	30,000.00
72145 - Svc Co-Training and Educ Serv	0.00	667.10	0.00	667.10
72330 - Medical Products	0.00	1,826.00	0.00	1,826.00
72415 - Courier Charges	0.00	11.44	0.00	11.44
72425 - Mobile Telephone Charges	0.00	855.75	0.00	855.75
72440 - Connectivity Charges	0.00	836.57	0.00	836.57



Combined Delivery Report by Activity

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Run Time: 22-02-2017 10:02:51

UN Development Programme
Report ID: unglcdrb

Project Id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2016)
Output # : 00093042 Rule of Law - Justice and Corr	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	192.75	0.00	192.75
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	14,535.00	0.00	14,535.00
72815 - Inform Technology Supplies	0.00	2,061.00	0.00	2,061.00
73107 - Rent - Meeting Rooms	0.00	4,603.01	0.00	4,603.01
73115 - Moving Expenses	0.00	1,128.00	0.00	1,128.00
73125 - Common Services-Premises	0.00	185,693.97	0.00	185,693.97
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
74110 - Audit Fees	0.00	21,286.00	0.00	21,286.00
74120 - Capacity Assessment	0.00	20,321.00	0.00	20,321.00
74510 - Bank Charges	0.00	1,325.95	0.00	1,325.95
74525 - Sundry	0.00	-1,188.00	0.00	-1,188.00
74598 - Direct Project Costs - GOE	0.00	99,551.34	0.00	99,551.34
74710 - Land Transport	0.00	324.32	0.00	324.32
74725 - Other L.T.S.H.	0.00	192.00	0.00	192.00
75105 - Facilities & Admin - Implement	0.00	128,766.70	0.00	128,766.70
75110 - Facilities & Admin - Services	0.00	6,707.34	0.00	6,707.34
75705 - Learning costs	0.00	13,256.35	0.00	13,256.35
76135 - Realized Gain	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	27,838.52	0.00	27,838.52
77310 - Post Adjustment - IP Staff-TA	0.00	11,296.20	0.00	11,296.20
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	832.05	0.00	832.05
77320 - Assg hardship & mob allow-TA	0.00	6,694.03	0.00	6,694.03
77345 - Dep Allowances-IP Staff-TA	0.00	3,798.73	0.00	3,798.73
77357 - Repat. Grt/Cormm Ann Lv-IP-TA	0.00	-967.77	0.00	-967.77
77365 - Spec Oper Living Allow-IP-TA	0.00	6,694.83	0.00	6,694.83
77385 - Contribution to Security	0.00	2,529.17	0.00	2,529.17
77386 - Contribution to ICT TA	0.00	587.03	0.00	587.03
77395 - MAIP Premium TA/IP	0.00	97.84	0.00	97.84
77396 - PAYROLL MGT COST RECOVERY	0.00	321.90	0.00	321.90
77397 - Appendix D TA/IP	0.00	97.84	0.00	97.84
Total for Fund 30000	0.00	1,974,997.97	0.00	1,974,997.97
Total for Activity ACTIVITY6	0.00	2,045,443.62	0.00	2,045,443.62
Total for Output : 00093042	766,747.37	4,185,279.09	158,987.35	5,111,013.81

Project Total :	766,747.37	4,185,279.09	158,987.35	5,111,013.81
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Signed by: David Akopyan, CD, a.i.

Digitally signed by David Akopyan
DN: cn=David Akopyan, o=UNDP,
ou=UNDP, email=david.akopyan@undp.org,
c=UG
Date: 2017.02.23 09:14:03+00

Signed By : _____ Date : _____

Signed By : _____ Date : _____

Digitally signed by Franco
SANCHEZ
DN: cn=Franco SANCHEZ, o,
ou,
email=franco.sanchez@und
p.org, c=US
Date: 2017.02.27 09:20:14
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Deloitte & Touche

DELOITTE & TOUCHE



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Run Time: 22-02-2017 10:02:53

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00093042

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	1,139,444.32	158,987.35	1,298,431.67
46821 - Somalia/SO/Garowe	0.00	2,114.32	0.00	2,114.32
46823 - North West Somalia	83,141.00	341,005.81	0.00	424,146.81
46824 - North East Somalia	384,467.60	442,326.98	0.00	826,794.58
46825 - South Central Somalia	299,138.77	2,260,387.66	0.00	2,559,526.43



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00093042

Project/Award: 00085372 Joint Programme on Rule of Law

Period : As Of Dec31,2016

Output #	00093042	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			282,475.58
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			72,526.39

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00093856

Project Id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2016)
Output # : 00093856 Rule of Law - Civilian Police	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Activity : ()

Fund : 04000 (Core Programme, UNU Centre)

77630 - Dep Exp Owned - ITC	0.00	1,161.50	0.00	1,161.50
77660 - Dep Exp Owned -Vehicle	0.00	791.69	0.00	791.69
Total for Fund 04000	0.00	1,953.19	0.00	1,953.19

Fund : 30000 (PROGRAMME COST SHARING)

72405 - Acquisition of Communic Equip	0.00	2,140.52	0.00	2,140.52
75105 - Facilities & Admin - Implement	0.00	387.07	0.00	387.07
77630 - Dep Exp Owned - ITC	0.00	2,526.24	0.00	2,526.24
77660 - Dep Exp Owned -Vehicle	0.00	791.64	0.00	791.64
Total for Fund 30000	0.00	5,845.47	0.00	5,845.47

Fund : 30079 (EUROPEAN COMMISSION)

75105 - Facilities & Admin - Implement	0.00	14.47	0.00	14.47
77630 - Dep Exp Owned - ITC	0.00	206.76	0.00	206.76
Total for Fund 30079	0.00	221.23	0.00	221.23

Total for Activity	0.00	8,019.89	0.00	8,019.89
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Activity : ACTIVITY1 (Police Capability)

Fund : 04000 (Core Programme, UNU Centre)

72155 - Svc Co-Public Admin, Politics	0.00	500.00	0.00	500.00
72165 - Svc Co-Social Svcs, Social Sci	506,348.20	- 600,672.52	0.00	- 94,324.32
74115 - Legal Fees	0.00	182.73	0.00	182.73
74510 - Bank Charges	0.00	267.45	0.00	267.45
Total for Fund 04000	506,348.20	- 599,722.34	0.00	- 93,374.14

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	6,272.83	0.00	6,272.83
71305 - Local Consult.-Sht Term-Tech	0.00	91,499.00	0.00	91,499.00
71605 - Travel Tickets-International	0.00	29,650.00	0.00	29,650.00
71610 - Travel Tickets-Local	0.00	1,530.00	0.00	1,530.00
71615 - Daily Subsistence Allow-Intl	0.00	6,701.20	0.00	6,701.20
71620 - Daily Subsistence Allow-Local	0.00	2,974.20	0.00	2,974.20

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2016)	
Output # : 00093856 Rule of Law - Civilian Police		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,915.00	0.00	1,915.00
71635 - Travel - Other	0.00	1,872.58	0.00	1,872.58
72105 - Svc Co-Construction & Engineer	0.00	62,165.07	0.00	62,165.07
72125 - Svc Co-Studies & Research Serv	0.00	11,205.79	0.00	11,205.79
72145 - Svc Co-Training and Educ Serv	0.00	-254,334.00	0.00	-254,334.00
72155 - Svc Co-Public Admin, Politics	0.00	20,243.25	0.00	20,243.25
72165 - Svc Co-Social Svcs, Social Sci	0.00	960.00	0.00	960.00
72210 - Machinery and Equipment	0.00	11,035.49	0.00	11,035.49
72215 - Transporation Equipment	0.00	180.00	0.00	180.00
72315 - Food & Textile Products	0.00	10,047.63	0.00	10,047.63
72345 - Contraceptives-Spermicides	0.00	6,438.00	0.00	6,438.00
72370 - Security related goods and mat	0.00	934.02	0.00	934.02
72402 - Building Maintenance	0.00	24,064.39	0.00	24,064.39
72405 - Acquisition of Communic Equip	0.00	116,052.10	0.00	116,052.10
72445 - Common Services-Communications	0.00	5,019.64	0.00	5,019.64
72515 - Print Media	0.00	407.00	0.00	407.00
72605 - Grants to Instit & other Benef	0.00	64,285.00	0.00	64,285.00
72615 - Micro Capital Grants-Other	0.00	18,940.00	0.00	18,940.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	-3.57	0.00	-3.57
73115 - Moving Expenses	0.00	342.76	0.00	342.76
73216 - Construction Cost	0.00	38,636.26	0.00	38,636.26
73410 - Maint, Oper of Transport Equip	0.00	600.00	0.00	600.00
73505 - Reimb to UNDP for Supp Svcs	0.00	14,427.21	0.00	14,427.21
74105 - Management and Reporting Svcs	0.00	4,969.94	0.00	4,969.94
74510 - Bank Charges	0.00	-41,926.72	0.00	-41,926.72
74598 - Direct Project Costs - GOE	0.00	15,209.52	0.00	15,209.52
74725 - Other L.T.S.H.	0.00	2,868.82	0.00	2,868.82
75105 - Facilities & Admin - Implement	0.00	20,586.36	0.00	20,586.36
75705 - Learning costs	0.00	38,508.32	0.00	38,508.32
76135 - Realized Gain	0.00	-9.00	0.00	-9.00
Total for Fund 30000	0.00	334,268.09	0.00	334,268.09
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	-43,500.00	0.00	-43,500.00
71605 - Travel Tickets-International	0.00	-4,828.00	0.00	-4,828.00
72145 - Svc Co-Training and Educ Serv	0.00	254,334.00	0.00	254,334.00
72155 - Svc Co-Public Admin, Politics	0.00	174,600.00	0.00	174,600.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	85,736.32	0.00	85,736.32
72445 - Common Services-Communications	0.00	-5,019.64	0.00	-5,019.64
72615 - Micro Capital Grants-Other	0.00	-18,940.00	0.00	-18,940.00
73505 - Reimb to UNDP for Supp Svcs	0.00	-14,427.21	0.00	-14,427.21
74105 - Management and Reporting Svcs	0.00	-4,969.94	0.00	-4,969.94
74510 - Bank Charges	0.00	44,450.85	0.00	44,450.85
74598 - Direct Project Costs - GOE	0.00	-15,209.52	0.00	-15,209.52
75105 - Facilities & Admin - Implement	0.00	31,655.88	0.00	31,655.88
Total for Fund 30079	0.00	483,882.74	0.00	483,882.74
Total for Activity ACTIVITY1	506,348.20	218,428.49	0.00	724,776.69

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2016)	
Output # : 00093856 Rule of Law - Civilian Police		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : ACTIVITY2 (Police Reform)

Fund : 04000 (Core Programme, UNU Centre)

71305 - Local Consult.-Sht Term-Tech	0.00	4,000.00	0.00	4,000.00
72145 - Svc Co-Training and Educ Serv	0.00	47,529.00	0.00	47,529.00
72155 - Svc Co-Public Admin, Politics	0.00	3,500.00	0.00	3,500.00
72315 - Food & Textile Products	0.00	411,087.00	0.00	411,087.00
74510 - Bank Charges	0.00	141.75	0.00	141.75
Total for Fund 04000	0.00	466,257.75	0.00	466,257.75

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	5,648.08	0.00	5,648.08
72125 - Svc Co-Studies & Research Serv	0.00	22,415.37	0.00	22,415.37
72145 - Svc Co-Training and Educ Serv	0.00	5,988.00	0.00	5,988.00
72155 - Svc Co-Public Admin, Politics	85,735.00	15,300.00	0.00	101,035.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	12,630.00	0.00	12,630.00
72215 - Transportation Equipment	0.00	358.00	0.00	358.00
72315 - Food & Textile Products	0.00	848.80	0.00	848.80
72401 - Prefab structure/other buildin	0.00	17,762.24	0.00	17,762.24
72405 - Acquisition of Communic Equip	0.00	- 2,186.06	0.00	- 2,186.06
72415 - Courier Charges	0.00	56.63	0.00	56.63
72605 - Grants to Instit & other Benef	0.00	67,750.00	0.00	67,750.00
72615 - Micro Capital Grants-Other	0.00	23,150.00	0.00	23,150.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73505 - Reimb to UNDP for Supp Svcs	0.00	146,486.34	0.00	146,486.34
74110 - Audit Fees	0.00	1,408.70	0.00	1,408.70
74510 - Bank Charges	0.00	2,334.52	0.00	2,334.52
74710 - Land Transport	0.00	820.00	0.00	820.00
74725 - Other L.T.S.H.	0.00	820.00	0.00	820.00
75105 - Facilities & Admin - Implement	0.00	30,278.27	0.00	30,278.27
75705 - Learning costs	0.00	2,853.00	0.00	2,853.00
75709 - Learning - training of counter	0.00	133.00	0.00	133.00
Total for Fund 30000	85,735.00	354,854.89	0.00	440,589.89

Fund : 30079 (EUROPEAN COMMISSION)

71620 - Daily Subsistence Allow-Local	0.00	- 1,943.08	0.00	- 1,943.08
72145 - Svc Co-Training and Educ Serv	0.00	- 5,988.00	0.00	- 5,988.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	- 630.00	0.00	- 630.00
72215 - Transportation Equipment	0.00	- 358.00	0.00	- 358.00
73505 - Reimb to UNDP for Supp Svcs	0.00	- 146,486.34	0.00	- 146,486.34
74510 - Bank Charges	0.00	- 237.66	0.00	- 237.66
75105 - Facilities & Admin - Implement	0.00	- 10,895.02	0.00	- 10,895.02
Total for Fund 30079	0.00	- 166,538.10	0.00	- 166,538.10

Total for Activity ACTIVITY2 **85,735.00** **654,574.54** **0.00** **740,309.54**

Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Run Time: 22-02-2017 11:02:25

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2016)	
Output # : 00093856 Rule of Law - Civilian Police		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : **ACTIVITY3** (Project Management)

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

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	- 4,796.26	0.00	- 4,796.26
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
64398 - Direct Project Cost-Staff	0.00	55,116.48	0.00	55,116.48
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	125,685.39	0.00	125,685.39
71410 - MAIP Premium SC	0.00	164.48	0.00	164.48
71415 - Contribution to Security SC	0.00	4,115.52	0.00	4,115.52
71605 - Travel Tickets-International	0.00	20,305.17	0.00	20,305.17
71610 - Travel Tickets-Local	0.00	494.00	0.00	494.00
71615 - Daily Subsistence Allow-Intl	0.00	11,680.00	0.00	11,680.00
71620 - Daily Subsistence Allow-Local	0.00	9,975.00	0.00	9,975.00
72130 - Svc Co-Transportation Services	0.00	8,000.00	0.00	8,000.00
72220 - Furniture	0.00	1,128.00	0.00	1,128.00
72425 - Mobile Telephone Charges	0.00	2,276.79	0.00	2,276.79
73125 - Common Services-Premises	0.00	21,198.64	0.00	21,198.64
74510 - Bank Charges	0.00	382.64	0.00	382.64
74598 - Direct Project Costs - GOE	0.00	23,621.35	0.00	23,621.35
75705 - Learning costs	0.00	130.00	0.00	130.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	10,547.51	0.00	10,547.51
77310 - Post Adjustment - IP Staff-TA	0.00	4,398.31	0.00	4,398.31
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	166.85	0.00	166.85
77320 - Assg hardship & mob allow-TA	0.00	2,444.67	0.00	2,444.67
77345 - Dep Allowances-IP Staff-TA	0.00	1,026.83	0.00	1,026.83
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 2.42	0.00	- 2.42
77365 - Spec Oper Living Allow-IP-TA	0.00	2,313.79	0.00	2,313.79
77385 - Contribution to Security	0.00	934.11	0.00	934.11
77386 - Contribution to ICT_TA	0.00	224.19	0.00	224.19
77395 - MAIP Premium TA/IP	0.00	37.37	0.00	37.37
77396 - PAYROLL MGT COST RECOVERY	0.00	64.38	0.00	64.38
77397 - Appendix D TA/IP	0.00	37.37	0.00	37.37
Total for Fund 04000	0.00	301,670.16	0.00	301,670.16

Project Id : 00085372 Joint Programme on Rule of Law		Period :	Jan-Dec (2016)	
Output # : 00093856 Rule of Law - Civilian Police		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

62335 - Hazard Duty Station Allow-IP	0.00	12,245.37	0.00	12,245.37
64398 - Direct Project Cost-Staff	0.00	116,092.07	0.00	116,092.07
71205 - Intl Consultants-Sht Term-Tech	0.00	18,138.46	0.00	18,138.46
71211 - Intl Consult Security Charge	0.00	262.50	0.00	262.50
71605 - Travel Tickets-International	0.00	32,306.26	0.00	32,306.26
71610 - Travel Tickets-Local	0.00	7,700.18	0.00	7,700.18
71615 - Daily Subsistence Allow-Intl	0.00	30,153.31	0.00	30,153.31
71620 - Daily Subsistence Allow-Local	0.00	87,082.53	0.00	87,082.53
71635 - Travel - Other	0.00	404.00	0.00	404.00
72135 - Svc Co-Communications Service	0.00	240.00	0.00	240.00
72145 - Svc Co-Training and Educ Serv	0.00	1,267.10	0.00	1,267.10
72330 - Medical Products	0.00	188.00	0.00	188.00
72425 - Mobile Telephone Charges	0.00	4,351.53	0.00	4,351.53
72440 - Connectivity Charges	0.00	2,404.64	0.00	2,404.64
73105 - Rent	0.00	16,200.00	0.00	16,200.00
73125 - Common Services-Premises	0.00	62,267.01	0.00	62,267.01
74110 - Audit Fees	0.00	27,400.38	0.00	27,400.38
74220 - Translation Costs	0.00	800.00	0.00	800.00
74510 - Bank Charges	0.00	776.93	0.00	776.93
74525 - Sundry	0.00	338.15	0.00	338.15
74598 - Direct Project Costs - GOE	0.00	49,753.74	0.00	49,753.74
74725 - Other L.T.S.H.	0.00	1,258.28	0.00	1,258.28
75105 - Facilities & Admin - Implement	0.00	33,775.69	0.00	33,775.69
75705 - Learning costs	0.00	3,615.00	0.00	3,615.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
77306 - Appoint-Tk cost-IP Staff-TA	0.00	1,676.00	0.00	1,676.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	3,015.00	0.00	3,015.00
77309 - Appoint-shipment-IP Staff-TA	0.00	1,700.00	0.00	1,700.00
Total for Fund 30000	0.00	515,412.13	0.00	515,412.13

Fund : 30079 (EUROPEAN COMMISSION)

74110 - Audit Fees	0.00	- 6,114.38	0.00	- 6,114.38
75105 - Facilities & Admin - Implement	0.00	- 428.01	0.00	- 428.01
Total for Fund 30079	0.00	- 6,542.39	0.00	- 6,542.39

Total for Activity ACTIVITY3	0.00	810,539.90	0.00	810,539.90
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Activity : ACTIVITY4 (Project Management)

Fund : 04000 (Core Programme, UNU Centre)

71405 - Service Contracts-Individuals	0.00	38,882.68	0.00	38,882.68
71410 - MAIP Premium SC	0.00	83.61	0.00	83.61
71415 - Contribution to Security SC	0.00	2,092.98	0.00	2,092.98
71505 - UN Volunteers-Stipend & Allow	0.00	4,386.01	0.00	4,386.01
71520 - UNV-Language Allowance	0.00	300.00	0.00	300.00



UN Development Programme

Report ID: unglcdrv

Combined Delivery Report by Activity

Page 6 of 8

Run Time: 22-02-2017 11:02:25

Project Id : 00085372 Joint Programme on Rule of Law
Output # : 00093856 Rule of Law - Civilian PolicePeriod :
Impl. Partner :
Location :
Jan-Dec (2016)
99999 UNDP
Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71535 - UNV-Medical Insurance	0.00	692.16	0.00	692.16
71540 - UNV-Global Charges	0.00	209.67	0.00	209.67
71541 - UNVs-Contribution to security	0.00	186.40	0.00	186.40
71550 - UNV-Resettlement Allowance	0.00	365.51	0.00	365.51
71590 - UNV Development Effectiveness	0.00	962.15	0.00	962.15
72215 - Transportation Equipment	0.00	- 12,755.64	0.00	- 12,755.64
72435 - E-mail-Subscription	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	40.00	0.00	40.00
Total for Fund 04000	0.00	35,445.53	0.00	35,445.53
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	658.95	0.00	658.95
71410 - MAIP Premium SC	0.00	1.37	0.00	1.37
71415 - Contribution to Security SC	0.00	35.22	0.00	35.22
71605 - Travel Tickets-International	0.00	3,779.00	0.00	3,779.00
71615 - Daily Subsistence Allow-Intl	0.00	5,966.00	0.00	5,966.00
71620 - Daily Subsistence Allow-Local	0.00	2,096.00	0.00	2,096.00
72435 - E-mail-Subscription	0.00	243.60	0.00	243.60
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	91.05	0.00	91.05
75105 - Facilities & Admin - implement	0.00	954.20	0.00	954.20
75705 - Learning costs	0.00	760.00	0.00	760.00
Total for Fund 30000	0.00	14,585.39	0.00	14,585.39
Total for Activity ACTIVITY4	0.00	50,030.92	0.00	50,030.92
Total for Output : 00093856	592,083.20	1,741,593.74	0.00	2,333,676.94

Project Total :	592,083.20	1,741,593.74	0.00	2,333,676.94
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Signed by: David Akopyan, CD, a.i.

Date:

Signed By : _____ Date : _____

Signed By : _____ Date : _____

Digitally signed by Franco
SANCHEZDN: cn=Franco SANCHEZ, o, ou,
email=franco.sanchez@undp.or
g, c=US
Date: 2017.02.27 09:20:52
+03'00'*Deloitte & Touche***DELOITTE & TOUCHE**

Selection Criteria :

Business Unit : SOM10
 Period : Jan-Dec (2016)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00093856

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	154,737.19	0.00	154,737.19
46820 - Somalia/SO/Hargeisa	0.00	5,114.65	0.00	5,114.65
46823 - North West Somalia	85,735.00	592,935.27	0.00	678,670.27
46824 - North East Somalia	0.00	79,289.45	0.00	79,289.45
46825 - South Central Somalia	506,348.20	909,517.18	0.00	1,415,865.38

Funds Utilization

Selection Criteria :

Business Unit : SOM10
 Period : Jan-Dec (2016)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00093856

Project/Award: 00085372 Joint Programme on Rule of Law

Period : As Of Dec31,2016

Output #	00093856	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			63,160.00
Undepreciated Fixed Assets			44,360.20
Inventory			0.00
Prepayments			0.00
Commitments			4.55

APPENDIX II STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2016



Asset Management Detail Report

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: 00093856 Profile ID:

<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000001772	ITC1	A) Notebook computers	118233	JRB1XP1	LATITUDE E6220	SOMHAR1100	2012-04-12
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1900.00	1.00	SOM	46801	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000001773	ITC1	A) Notebook computers	118234	JRM8XP1	LATITUDE E6220	SOMNRB2105	2012-04-12
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1900.00	1.00	SOM	46801	001981	00012	00093856	04000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002161	ITC1	A) Notebook computers	118723	J95LGS1	E6420	SOMMOG1100	2012-10-18
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1658.47	1.00	SOM	46801	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002163	ITC1	A) Notebook computers	118722	G75LGS1	DELL LATITUDE E6420	SOMHAR1100	2012-10-18
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1658.47	1.00	SOM	46801	001981	00012	00093856	04000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002164	ITC1	A) Notebook computers	118724	875LGS1	E6420	SOMNRB1101	2012-10-18
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1658.47	1.00	SOM	46801	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002165	ITC1	A) Notebook computers	118725	G55LGS1	E6420	SOMGAR1100	2012-10-18
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1658.47	1.00	SOM	46801	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002166	ITC1	A) Notebook computers	118726	385LGS1	E6420	SOMHAR1100	2012-10-18
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1658.47	1.00	SOM	46801	001981	12269	00093856	30000

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UN Development Programme
Report ID: UNAM5558

Asset Management Detail Report

Page 2 of 3

Run Time: 05-06-2017 11:06:21

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: 00093856 Profile ID:

<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002642	ITC1	A) Notebook computers	000000002642	87YFMX1		SOMMOG1100	2013-10-10
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1670.00	1.00	SOM	46801	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002645	ITC1	A) Notebook computers	119939	9CWFMX1		SOMGAR1100	2013-10-10
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1670.00	1.00	SOM	46801	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002646	ITC1	A) Notebook computers	000000002646	FTWFMX1		SOMMOG1100	2013-10-10
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1670.00	1.00	SOM	46801	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000002989	MTRV4	A) Automobiles or cars	000000002989	JN1TCSY6120579179		SOMMOG1100	2015-03-18
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	19000.00	1.00	SOM	46801	001981	00012	00093856	04000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003068	ITC1	A) Notebook computers	119473	CH38N32		SOMHAR1100	2015-07-01
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1990.00	1.00	SOM	46801	001981	00012	00093856	04000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003073	ITC1	A) Notebook computers	119474	JK38N32		SOMHAR1100	2015-07-01
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1990.00	1.00	SOM	46801	001981	00012	00093856	04000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003074	ITC1	A) Notebook computers	119715	BXJMR32		SOMNRB3104	2015-07-01
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1990.00	1.00	SOM	46801	001981	00012	00093856	04000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003078	ITC1	A) Notebook computers	119716	4VJMR32		SOMNRB3104	2015-07-01
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1990.00	1.00	SOM	46801	001981	00012	00093856	04000

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UN Development Programme

Report ID: UNAM5558

Asset Management Detail Report

Page 3 of 3

Run Time: 05-06-2017 11:06:21

Business Unit: SOM10

Country: Somalia

Category: In Service

Project Type: All

Amount >=1500

From/To date: 01-JAN-2016 ~ 31-DEC-2016

Operating Unit: SOM

Department:

Impl Agency:

Donor:

Fund Code:

Project: 00093856 Profile ID:

<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003105	ITC1	A) Notebook computers	103184	29Y5R32		SOMMOG1100	2015-10-08
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1829.00	1.00	SOM	46801	001981	00012	00093856	04000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003111	ITC1	A) Notebook computers	000000003111	25684816286		SOMMOG1100	2015-10-08
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	1829.00	1.00	SOM	46801	001981	00012	00093856	04000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003716	ITC1	A) Notebook computers	103705	CXQ5P721		SOMMOG1100	2016-10-13
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	2186.06	1.00	SOM	46825	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003721	ITC1	A) Notebook computers	103695	2XMTL72A		SOMMOG1100	2016-10-06
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	2186.06	1.00	SOM	46825	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003729	ITC1	A) Notebook computers	103696	H2N7P72		SOMMOG1100	2016-10-06
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	2186.06	1.00	SOM	46801	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003732	ITC1	A) Notebook computers	103693	BN86P72C		SOMMOG1100	2016-10-06
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	2186.06	1.00	SOM	46825	001981	12269	00093856	30000
<u>Business unit</u>	<u>Asset ID</u>	<u>Profile ID</u>	<u>Description</u>	<u>TAG Number</u>	<u>Serial Number</u>	<u>Model</u>	<u>Location</u>	<u>Acquisition Date</u>
SOM10	000000003763	ITC1	Notebook computers	103716	80NTL72		SOMMOG1100	2016-10-06
<u>Currency</u>	<u>Cost</u>	<u>Quantity</u>	<u>Operating Unit</u>	<u>Department</u>	<u>Impl Agency</u>	<u>Donor</u>	<u>Project</u>	<u>Fund code</u>
USD	2186.06	1.00	SOM	46825	001981	12269	00093856	30000

Count:

22

Total Value:

58,650.65 (USD)

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Signature

* The total value of assets of US\$ 58,650.65 as shown in the above Statement of Fixed Assets is for output 93856 which is the cost of purchase of the assets. The fixed assets amount of US\$ 44,360.20 in the CDR is the Net Book Value of these assets. The difference of US\$ 14,290.45 is the accumulated depreciation charge on these assets. Output 93042 did not have any assets.