



AUDIT

OF

UNCDF PROJECT IN BELGIUM

Mobile Money for the Poor MCF
(Directly Implemented Project No. 83579, Output No. 91979)

Report No. 1843

Issue Date: 18 August 2017

**Report on the Audit of UNCDF Belgium
Mobile Money for the Poor MCF (Project No. 83579, Output No. 91979)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 15 May to 30 June 2017 conducted an audit of the Mobile Money for the Poor MCF, Project No. 83579, Output No. 91979 (the Project), which is directly implemented and managed by the UNCDF Office in Belgium (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project’s operations. The audit covered the Project’s Combined Delivery Report, which includes expenditure for the period from 1 January 2015 to 31 December 2016 and the accompanying Funds Utilization statement¹ as of 31 December 2016. The audit did not include activities and expenses incurred or undertaken at the “responsible party” level, or expenses processed and approved in locations outside of the country (such as UNCDF Headquarters). The audit did not cover the Statement of Assets as no assets were held by the Project as of 31 December 2016. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*		
Year	Amount (in \$ '000)	Opinion
2015	1,974	Unqualified
2016	4,524	Unqualified
Total	6,498	

*Expenditures recorded in the 2015 Combined Delivery Report were \$2,200,971. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNCDF offices outside of the country (\$226,807).

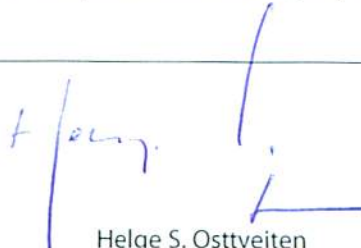
*Expenditures recorded in the 2016 Combined Delivery Report were \$5,673,184. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNCDF offices outside of the country (\$1,149,454).

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) undepreciated 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 action plan

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



Helge S. Osttveiten
Director
Office of Audit and Investigations



**United Nations Capital Development Fund
(UNCDF)**

Report of the Independent Auditor on
the United Nations Capital Development Fund (UNCDF)
Directly Implemented (DIM) ID 83579
“Mobile Money for the Poor MCF” – Output ID 91979 -
Brussels, Belgium-
For the period 1 January 2015 to 31 December 2016



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Executive Summary

KPMG Geneva conducted the financial audit of UNCDF project ID 83579 “Mobile Money for the Poor MCF” - Output ID 91979 (the project) for the period 1 January 2015 to 31 December 2016. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Capital Development Fund (UNCDF).

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

Combined Delivery Report (CDR) Statement	Unmodified
Project Statement of Fixed Assets	Not Applicable
Statement of Cash Position	Not Applicable

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter. The project was not audited in the prior period.

KPMG SA

Pierre-Henri Pingeon

Partner

Henri Mwaniki

Geneva, 15 August 2017



Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2015 and 31 December 2016 and the fund utilization as at 31 December 2016 are fairly presented in accordance with UNCDF accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNCDF; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the Funds Utilization statements are the mandatory and official Statement upon which the audit opinion should be expressed. Other forms of Statement of expenses that may be prepared by a project office are not accepted. Other forms of Statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the Statement of Fixed Assets presents fairly the balance of assets of the UNCDF project as at 31 December 2016. This Statement must include all assets available as at 31 December 2016 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash presents fairly the cash and bank balance of the project as at 31 December 2016. Where a DIM project does not have a dedicated bank account for the project, it will not be necessary to express such an opinion.

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

The scope of the audit relates only to transactions concluded and recorded against the UNCDF DIM project, between 1 January 2015 and 31 December 2016. The scope of the audit did not include:

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



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Independent Auditors' Report

Statement of Expenditures

To: The Director of the Office of Audit and Investigations (OAI),
United Nations Capital Development Fund (UNCDF)

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement of Expenditures") of the UNCDF project ID 83579, "Mobile Money for the Poor MCF" - Output ID 91979 for the period 1 January 2015 to 31 December 2016.

The CDR expenditure totaling USD 7,874,154.32 (USD 5,673,183.73 for 2016 and USD 2,200,970.59 for 2015), is comprised of expenditure directly incurred by the UNCDF Country Office in Belgium for an amount of USD 6,497,893.25 (USD 4,523,729.76 for 2016 and USD 1,974,163.49 for 2015) and expenditure incurred by entities other than the Country Office in Belgium for an amount of USD 1,376,261.07 (USD 1,149,453.97 for 2016 and USD 226,807.10 for 2015). Our audit only covered the expenditure directly incurred by the UNCDF Country Office in Belgium of USD 6,497,893.25.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement present fairly, in all material respects, the expenses of USD 6,497,893.25 directly incurred by the UNCDF Country Office in Belgium and charged to the project for the period 1 January 2015 to 31 December 2016 in accordance with UNCDF accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNCDF; 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 UNCDF in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

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

Auditor's responsibilities

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

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

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

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

KPMG SA



Pierre-Henri Pingeon

Partner



Henri Mwaniki

Geneva, 15 August 2017

Annex 1: Statement of Expenditures 2015

Award ID : 00083579 Mobile Money for the Poor MCF	Period :	Jan-Dec (2015)		
Project ID : 00091979 Mobile Money for the Poor MCF	Impl. Partner :	UNCDF UNCDF		
	Location :	UNCDF Senegal Country Office		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Activity : OUTPUT 1 (Scalable Projects)

Fund : G2950(Cost Sharing)

61305 - Salaries - IP Staff	0.00	99,174.02	0.00	99,174.02
61310 - Post Adjustment - IP Staff	0.00	11,816.90	0.00	11,816.90
62305 - Dependency Allowances-IP Staff	0.00	4,393.50	0.00	4,393.50
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	13,255.26	0.00	13,255.26
62315 - Contrib. to medical, social in	0.00	1,345.62	0.00	1,345.62
62320 - Mobility, Hardship, Non-remova	0.00	4,834.98	0.00	4,834.98
62330 - Rental Supplements - IP Staff	0.00	2,391.94	0.00	2,391.94
62340 - Annual Leave Expense - IP	0.00	-2,215.48	0.00	-2,215.48
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	20,306.97	0.00	20,306.97
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,312.52	0.00	2,312.52
63530 - Contribution to EOS Benefits	0.00	2,027.66	0.00	2,027.66
63535 - Contribution to Security	0.00	2,433.16	0.00	2,433.16
63540 - Contribution to Training	0.00	648.86	0.00	648.86
63545 - Contribution to ICT	0.00	811.04	0.00	811.04
63550 - Contributions to MAIP	0.00	216.28	0.00	216.28
63555 - Contribution to UN JFA	0.00	1,622.12	0.00	1,622.12
63560 - Contributions to Appendix D	0.00	162.22	0.00	162.22
64306 - Appointment-Ticket Costs	0.00	91,758.54	0.00	91,758.54
64321 - Reassignment-Ticket Costs	0.00	20,390.00	0.00	20,390.00
64322 - Reassignmnts-Subsistence Allow	0.00	20,250.00	0.00	20,250.00
64323 - Reassignments-Lump Sum	0.00	9,111.21	0.00	9,111.21
64324 - Reassignments-Shipment	0.00	248.79	0.00	248.79
64398 - Direct Project Cost-Staff	0.00	5,584.39	0.00	5,584.39
65115 - Contributions to ASHI Reserve	0.00	4,325.64	0.00	4,325.64
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71205 - Intl Consultants-Sht Term-Tech	0.00	277,973.29	0.00	277,973.29
71305 - Local Consult.-Sht Term-Tech	0.00	70,584.85	0.00	70,584.85
71605 - Travel Tickets-International	0.00	16,432.27	0.00	16,432.27
71615 - Daily Subsistence Allow-Intl	0.00	3,984.48	0.00	3,984.48
71635 - Travel - Other	0.00	2,280.48	0.00	2,280.48
72605 - Grants to Instit & other Benef	0.00	258,406.00	0.00	258,406.00
72625 - Capital Grants - Financial Ser	0.00	259,800.00	0.00	259,800.00
73505 - Reimb to UNDP for Supp Srvs	0.00	166.32	0.00	166.32
74210 - Printing and Publications	0.00	1,510.10	0.00	1,510.10
75705 - Learning costs	0.00	11,771.15	0.00	11,771.15
75708 - Learning - subcontracts	0.00	2,232.96	0.00	2,232.96
76125 - Realized Loss	0.00	118.05	0.00	118.05
76135 - Realized Gain	0.00	-20.75	0.00	-20.75
Total for Fund G2950	0.00	1,222,831.62	0.00	1,222,831.62

Total for Activity OUTPUT 1 0.00 1,222,831.62 0.00 1,222,831.62

Activity : OUTPUT 2 (Sector and Market Research)

Fund : G2950(Cost Sharing)

71205 - Intl Consultants-Sht Term-Tech	0.00	506,504.50	0.00	506,504.50
71305 - Local Consult.-Sht Term-Tech	0.00	26,600.00	0.00	26,600.00
71605 - Travel Tickets-International	0.00	25,665.94	0.00	25,665.94
71615 - Daily Subsistence Allow-Intl	0.00	16,451.38	0.00	16,451.38
71620 - Daily Subsistence Allow-Local	0.00	299.20	0.00	299.20
71635 - Travel - Other	0.00	4,410.61	0.00	4,410.61
72425 - Mobile Telephone Charges	0.00	117.06	0.00	117.06
72440 - Connectivity Charges	0.00	65.91	0.00	65.91
72515 - Print Media	0.00	648.98	0.00	648.98
73505 - Reimb to UNDP for Supp Srvs	0.00	207.90	0.00	207.90
75705 - Learning costs	0.00	13,456.46	0.00	13,456.46



UNCDF Combined Delivery Report



UN Capital Development Fund

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Award ID : 00083579 Mobile Money for the Poor MCF	Period :	Jan-Dec (2015)	
Project ID : 00091979 Mobile Money for the Poor MCF	Impl. Partner :	UNCDF UNCDF	
	Location :	UNCDF Senegal Country Office	

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 21.37	0.00	- 21.37
Total for Fund G2950	0.00	594,406.58	0.00	594,406.58
Total for Activity OUTPUT 2	0.00	594,406.58	0.00	594,406.58
Activity : OUTPUT 4 (Learning, Monitoring and Evalu)				
Fund : G2950(Cost Sharing)				
64309 - Appointment-Shipments	0.00	10,000.00	0.00	10,000.00
71205 - Intl Consultants-Sht Term-Tech	0.00	81,235.20	0.00	81,235.20
71605 - Travel Tickets-International	0.00	4,621.15	0.00	4,621.15
71615 - Daily Subsistence Allow-Intl	0.00	7,056.72	0.00	7,056.72
71635 - Travel - Other	0.00	999.75	0.00	999.75
Total for Fund G2950	0.00	103,912.82	0.00	103,912.82
Total for Activity OUTPUT 4	0.00	103,912.82	0.00	103,912.82
Activity : OUTPUT 5 (Programme Support)				
Fund : G2950(Cost Sharing)				
61205 - Salaries - GS Staff	0.00	35,916.58	0.00	35,916.58
62205 - Dependency Allow - GS Staff	0.00	116.87	0.00	116.87
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	7,257.45	0.00	7,257.45
62215 - Contrib. to Medical, social In	0.00	1,461.58	0.00	1,461.58
62240 - Annual Leave Expense - GS	0.00	3,234.56	0.00	3,234.56
63515 - Security-related Costs	0.00	642.33	0.00	642.33
63530 - Contribution to EOS Benefits	0.00	1,346.86	0.00	1,346.86
63535 - Contribution to Security	0.00	1,616.25	0.00	1,616.25
63545 - Contribution to ICT	0.00	538.77	0.00	538.77
63550 - Contributions to MAIP	0.00	143.66	0.00	143.66
63555 - Contribution to UN JFA	0.00	1,077.48	0.00	1,077.48
63560 - Contributions to Appendix D	0.00	107.77	0.00	107.77
64205 - Appointments - GS Staff	0.00	340.49	0.00	340.49
64398 - Direct Project Cost-Staff	0.00	5,584.39	0.00	5,584.39
65115 - Contributions to ASHI Reserve	0.00	2,873.33	0.00	2,873.33
65135 - Payroll Mgt Cost Recovery ATLA	0.00	224.12	0.00	224.12
71405 - Service Contracts-Individuals	0.00	16,800.00	0.00	16,800.00
71605 - Travel Tickets-International	0.00	1,471.51	0.00	1,471.51
71615 - Daily Subsistence Allow-Intl	0.00	3,253.58	0.00	3,253.58
71635 - Travel - Other	0.00	153.46	0.00	153.46
72205 - Office Machinery	0.00	7,597.89	0.00	7,597.89
72220 - Furniture	0.00	683.06	0.00	683.06
72311 - Fuel, petroleum and other oils	0.00	68.08	0.00	68.08
72415 - Courier Charges	0.00	412.62	0.00	412.62
72425 - Mobile Telephone Charges	0.00	713.12	0.00	713.12
72435 - E-mail-Subscription	0.00	793.03	0.00	793.03
72505 - Stationery & other Office Supp	0.00	230.58	0.00	230.58
72815 - Inform Technology Supplies	0.00	147.00	0.00	147.00
73106 - Leased premises alterations	0.00	3,603.96	0.00	3,603.96
73125 - Common Services-Premises	0.00	622.07	0.00	622.07
73406 - Maintenance of Equipment	0.00	38.20	0.00	38.20
73505 - Reimb to UNDP for Supp Srvs	0.00	208.43	0.00	208.43
74210 - Printing and Publications	0.00	113.75	0.00	113.75
74220 - Translation Costs	0.00	547.20	0.00	547.20
74230 - Audio & Visual Equipment	0.00	476.24	0.00	476.24



UNCDF Combined Delivery Report



UN Capital Development Fund

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Award ID : 00083579 Mobile Money for the Poor MCF	Period :	Jan-Dec (2015)
Project ID : 00091979 Mobile Money for the Poor MCF	Impl. Partner :	UNCDF UNCDF
	Location :	UNCDF Senegal Country Office

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
74696 - PP&E Expensed Items	0.00	4,938.00	0.00	4,938.00
74720 - Distribution Cost	0.00	1,516.81	0.00	1,516.81
75110 - Facilities & Admin - Services	0.00	- 38,505.68	0.00	- 38,505.68
76125 - Realized Loss	0.00	30.43	0.00	30.43
76135 - Realized Gain	0.00	- 5.17	0.00	- 5.17
Total for Fund G2950	0.00	68,390.66	0.00	68,390.66
Total for Activity OUTPUT 5	0.00	68,390.66	0.00	68,390.66
Activity : OUTPUT 6 (Communications)				
Fund : G2950(Cost Sharing)				
63405 - Learning Costs	0.00	626.85	0.00	626.85
71205 - Intl Consultants-Sht Term-Tech	0.00	- 7,691.64	0.00	- 7,691.64
71305 - Local Consult.-Sht Term-Tech	0.00	62,202.08	0.00	62,202.08
71605 - Travel Tickets-International	0.00	19,806.87	0.00	19,806.87
71615 - Daily Subsistence Allow-Intl	0.00	3,683.76	0.00	3,683.76
71620 - Daily Subsistence Allow-Local	0.00	900.05	0.00	900.05
71635 - Travel - Other	0.00	1,142.21	0.00	1,142.21
72105 - Svc Co-Construction & Engineer	0.00	21,277.47	0.00	21,277.47
72120 - Svc Co-Trade and Business Serv	0.00	341.65	0.00	341.65
72425 - Mobile Telephone Charges	0.00	37.87	0.00	37.87
72705 - Hospitality-Special Events	0.00	2,118.37	0.00	2,118.37
72715 - Hospitality Catering	0.00	2,583.18	0.00	2,583.18
73505 - Reimb to UNDP for Supp Srvs	0.00	152.46	0.00	152.46
74205 - Audio Visual Productions	0.00	14,911.57	0.00	14,911.57
74210 - Printing and Publications	0.00	1,634.03	0.00	1,634.03
74215 - Promotional Materials and Dist	0.00	6,033.93	0.00	6,033.93
74220 - Translation Costs	0.00	3,427.58	0.00	3,427.58
74225 - Other Media Costs	0.00	- 930.89	0.00	- 930.89
74525 - Sundry	0.00	28.71	0.00	28.71
74725 - Other L.T.S.H.	0.00	2,509.70	0.00	2,509.70
75705 - Learning costs	0.00	74,649.92	0.00	74,649.92
75706 - Learning - ticket costs	0.00	1,513.59	0.00	1,513.59
75707 - Learning – subsistence allowan	0.00	1,061.08	0.00	1,061.08
76125 - Realized Loss	0.00	299.73	0.00	299.73
76135 - Realized Gain	0.00	- 891.22	0.00	- 891.22
Total for Fund G2950	0.00	211,428.91	0.00	211,428.91
Total for Activity OUTPUT 6	0.00	211,428.91	0.00	211,428.91
Total for Project : 00091979	0.00	2,200,970.59	0.00	2,200,970.59
Award Total :	0.00	2,200,970.59	0.00	2,200,970.59



Tillman Bruett



PH
 Pierre-Henri Pingeon, Partner
 KPMG SA, Geneva
 15 August 2017

HM
 Henri Mwaniki, Senior Manager
 KPMG SA, Geneva
 15 August 2017

Signed By : Tillman Bruett, MM4P Programme Manager

Date : 16-03-2017

Annex 2: Statement of Expenditures 2016

Award ID : 00083579 Mobile Money for the Poor MCF	Period :	Jan-Dec (2016)
Project ID : 00091979 Mobile Money for the Poor MCF	Impl. Partner :	UNCDF UNCDF
	Location :	UNCDF Senegal Country Office
	Prepaid DIM Exp	UNCDF Exp
	Prepaid NIM Exp	Total Exp

Activity : OUTPUT 1 (Scalable Projects)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	50,465.46	0.00	50,465.46
61305 - Salaries - IP Staff	0.00	282,905.24	0.00	282,905.24
61310 - Post Adjustment - IP Staff	0.00	95,147.45	0.00	95,147.45
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	10,385.24	0.00	10,385.24
62215 - Contrib. to Medical, social In	0.00	1,794.27	0.00	1,794.27
62240 - Annual Leave Expense - GS	0.00	1,705.52	0.00	1,705.52
62305 - Dependency Allowances-IP Staff	0.00	13,784.67	0.00	13,784.67
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	87,420.82	0.00	87,420.82
62315 - Contrib. to medical, social in	0.00	8,587.51	0.00	8,587.51
62320 - Mobility, Hardship, Non-remova	0.00	13,600.30	0.00	13,600.30
62330 - Rental Supplements - IP Staff	0.00	17,437.17	0.00	17,437.17
62340 - Annual Leave Expense - IP	0.00	10,721.19	0.00	10,721.19
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	40,991.85	0.00	40,991.85
63335 - Home Leave Trvl & Allow-IP Stf	0.00	11,874.67	0.00	11,874.67
63350 - Reimb of Income Tax-IP Staff	0.00	1,041.15	0.00	1,041.15
63360 - Medical Exams(incl Pre-empl)	0.00	369.53	0.00	369.53
63530 - Contribution to EOS Benefits	0.00	16,069.49	0.00	16,069.49
63535 - Contribution to Security	0.00	18,229.65	0.00	18,229.65
63540 - Contribution to Training	0.00	6,525.27	0.00	6,525.27
63545 - Contribution to ICT	0.00	6,427.72	0.00	6,427.72
63550 - Contributions to MAIP	0.00	1,071.28	0.00	1,071.28
63555 - Contribution to UN JFA	0.00	13,926.88	0.00	13,926.88
63560 - Contributions to Appendix D	0.00	1,071.28	0.00	1,071.28
64307 - Appointment-Subsistence Allow	0.00	25,575.00	0.00	25,575.00
64308 - Appointments-Lump Sum	0.00	9,267.26	0.00	9,267.26
65115 - Contributions to ASHI Reserve	0.00	34,281.50	0.00	34,281.50
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,953.41	0.00	2,953.41
71205 - Intl Consultants-Sht Term-Tech	0.00	555,680.66	0.00	555,680.66
71405 - Service Contracts-Individuals	0.00	512.82	0.00	512.82
71605 - Travel Tickets-International	0.00	38,699.52	0.00	38,699.52
71610 - Travel Tickets-Local	0.00	2,765.11	0.00	2,765.11
71615 - Daily Subsistence Allow-Intl	0.00	27,178.98	0.00	27,178.98
71620 - Daily Subsistence Allow-Local	0.00	2,049.13	0.00	2,049.13
71635 - Travel - Other	0.00	6,808.50	0.00	6,808.50
72105 - Svc Co-Construction & Engineer	0.00	1,058,863.38	0.00	1,058,863.38
72311 - Fuel, petroleum and other oils	0.00	513.51	0.00	513.51
72425 - Mobile Telephone Charges	0.00	8.55	0.00	8.55
72605 - Grants to Instit & other Benef	0.00	811,267.00	0.00	811,267.00
72625 - Capital Grants - Financial Ser	0.00	253,200.00	0.00	253,200.00
72715 - Hospitality Catering	0.00	806.91	0.00	806.91
73125 - Common Services-Premises	0.00	7,429.83	0.00	7,429.83
73505 - Reimb to UNDP for Supp Srvs	0.00	194.04	0.00	194.04
74225 - Other Media Costs	0.00	119.69	0.00	119.69
74599 - UNDP cost recovery chrgs-Bills	0.00	432.80	0.00	432.80
75705 - Learning costs	0.00	47,583.70	0.00	47,583.70
75706 - Learning - ticket costs	0.00	9,114.11	0.00	9,114.11
75707 - Learning - subsistence allowan	0.00	4,536.00	0.00	4,536.00
76125 - Realized Loss	0.00	124.54	0.00	124.54
76135 - Realized Gain	0.00	- 100.04	0.00	- 100.04
Total for Fund G2950	0.00	3,611,419.52	0.00	3,611,419.52

Total for Activity OUTPUT 1 0.00 3,611,419.52 0.00 3,611,419.52

Activity : OUTPUT 2 (Sector and Market Research)

Fund : G2950(Cost Sharing)



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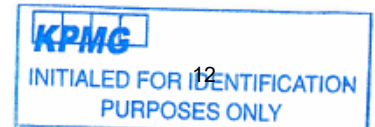
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Report ID: UNGL143G

Award ID : 00083579 Mobile Money for the Poor MCF	Period :	Jan-Dec (2016)
Project ID : 00091979 Mobile Money for the Poor MCF	Impl. Partner :	UNCDF UNCDF
	Location :	UNCDF Senegal Country Office

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
61105 - Salaries - NP Staff	0.00	28,931.89	0.00	28,931.89
62105 - Dependency Allowance-NP Staff	0.00	789.89	0.00	789.89
62110 - Contrib Joint Staff Pension-NP	0.00	5,848.57	0.00	5,848.57
62115 - Contrib to Med,Soclns-NP Staff	0.00	2,097.55	0.00	2,097.55
62140 - Annual Leave Expense - NO	0.00	1,842.67	0.00	1,842.67
63530 - Contribution to EOS Benefits	0.00	1,084.94	0.00	1,084.94
63535 - Contribution to Security	0.00	1,229.15	0.00	1,229.15
63545 - Contribution to ICT	0.00	433.99	0.00	433.99
63550 - Contributions to MAIP	0.00	72.35	0.00	72.35
63555 - Contribution to UN JFA	0.00	940.29	0.00	940.29
63560 - Contributions to Appendix D	0.00	72.35	0.00	72.35
65115 - Contributions to ASHI Reserve	0.00	2,314.55	0.00	2,314.55
65135 - Payroll Mgt Cost Recovery ATLA	0.00	156.86	0.00	156.86
71205 - Intl Consultants-Sht Term-Tech	0.00	152,125.50	0.00	152,125.50
71405 - Service Contracts-Individuals	0.00	6,791.01	0.00	6,791.01
71410 - MAIP Premium SC	0.00	13.24	0.00	13.24
71415 - Contribution to Security SC	0.00	224.80	0.00	224.80
71605 - Travel Tickets-International	0.00	6,506.65	0.00	6,506.65
71615 - Daily Subsistence Allow-Intl	0.00	8,964.05	0.00	8,964.05
71635 - Travel - Other	0.00	1,241.17	0.00	1,241.17
72105 - Svc Co-Construction & Engineer	0.00	409,145.13	0.00	409,145.13
72605 - Grants to Instit & other Benef	0.00	20,000.00	0.00	20,000.00
72815 - Inform Technology Supplies	0.00	1,257.74	0.00	1,257.74
73505 - Reimb to UNDP for Supp Srvs	0.00	229.27	0.00	229.27
74599 - UNDP cost recovery chrgs-Bills	0.00	129.75	0.00	129.75
75705 - Learning costs	0.00	1,826.72	0.00	1,826.72
75708 - Learning - subcontracts	0.00	198.76	0.00	198.76
76125 - Realized Loss	0.00	3.16	0.00	3.16
76135 - Realized Gain	0.00	- 2.71	0.00	- 2.71
Total for Fund G2950	0.00	654,469.29	0.00	654,469.29
Total for Activity OUTPUT 2	0.00	654,469.29	0.00	654,469.29
Activity : OUTPUT 4 (Learning, Monitoring and Evalu)				
Fund : G2950(Cost Sharing)				
61305 - Salaries - IP Staff	0.00	43,251.73	0.00	43,251.73
61310 - Post Adjustment - IP Staff	0.00	19,262.06	0.00	19,262.06
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	15,978.13	0.00	15,978.13
62315 - Contrib. to medical, social in	0.00	2,820.31	0.00	2,820.31
62320 - Mobility, Hardship, Non-remova	0.00	1,930.01	0.00	1,930.01
62330 - Rental Supplements - IP Staff	0.00	3,380.05	0.00	3,380.05
62340 - Annual Leave Expense - IP	0.00	4,468.99	0.00	4,468.99
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,464.59	0.00	1,464.59
63360 - Medical Exams(incl Pre-empl)	0.00	104.76	0.00	104.76
63530 - Contribution to EOS Benefits	0.00	2,670.52	0.00	2,670.52
63535 - Contribution to Security	0.00	3,026.57	0.00	3,026.57
63540 - Contribution to Training	0.00	854.55	0.00	854.55
63545 - Contribution to ICT	0.00	1,068.21	0.00	1,068.21
63550 - Contributions to MAIP	0.00	178.04	0.00	178.04
63555 - Contribution to UN JFA	0.00	2,314.44	0.00	2,314.44
63560 - Contributions to Appendix D	0.00	178.04	0.00	178.04
64306 - Appointment-Ticket Costs	0.00	32.90	0.00	32.90
64307 - Appointment-Subsistence Allow	0.00	10,230.00	0.00	10,230.00
64308 - Appointments-Lump Sum	0.00	5,662.64	0.00	5,662.64
65115 - Contributions to ASHI Reserve	0.00	5,697.12	0.00	5,697.12
65135 - Payroll Mgt Cost Recovery ATLA	0.00	772.56	0.00	772.56
71205 - Intl Consultants-Sht Term-Tech	0.00	6,387.50	0.00	6,387.50
71605 - Travel Tickets-International	0.00	17,611.59	0.00	17,611.59
71615 - Daily Subsistence Allow-Intl	0.00	8,667.00	0.00	8,667.00



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Report ID: UNGL143G

Award ID : 00083579 Mobile Money for the Poor MCF	Period :	Jan-Dec (2016)
Project ID : 00091979 Mobile Money for the Poor MCF	Impl. Partner :	UNCDF UNCDF
	Location :	UNCDF Senegal Country Office

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
71635 - Travel - Other	0.00	2,286.03	0.00	2,286.03
72105 - Svc Co-Construction & Engineer	0.00	12,734.00	0.00	12,734.00
72966 - Licenses and other	0.00	1,774.66	0.00	1,774.66
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund G2950	0.00	174,807.00	0.00	174,807.00
Total for Activity OUTPUT 4	0.00	174,807.00	0.00	174,807.00
Activity : OUTPUT 5 (Programme Support)				
Fund : G2950(Cost Sharing)				
61205 - Salaries - GS Staff	0.00	68,307.83	0.00	68,307.83
61305 - Salaries - IP Staff	0.00	26,019.01	0.00	26,019.01
61310 - Post Adjustment - IP Staff	0.00	9,740.58	0.00	9,740.58
62205 - Dependency Allow - GS Staff	0.00	267.69	0.00	267.69
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	13,794.00	0.00	13,794.00
62215 - Contrib. to Medical, social In	0.00	2,762.27	0.00	2,762.27
62240 - Annual Leave Expense - GS	0.00	2,539.38	0.00	2,539.38
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	8,361.18	0.00	8,361.18
62315 - Contrib. to medical, social in	0.00	707.22	0.00	707.22
62330 - Rental Supplements - IP Staff	0.00	4,184.52	0.00	4,184.52
62340 - Annual Leave Expense - IP	0.00	1,200.80	0.00	1,200.80
63250 - Reimb for Med Costs (GS)	0.00	135.00	0.00	135.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	462.48	0.00	462.48
63515 - Security-related Costs	0.00	686.67	0.00	686.67
63520 - Personal Security Measures	0.00	1,392.00	0.00	1,392.00
63530 - Contribution to EOS Benefits	0.00	3,902.56	0.00	3,902.56
63535 - Contribution to Security	0.00	4,422.88	0.00	4,422.88
63540 - Contribution to Training	0.00	429.12	0.00	429.12
63545 - Contribution to ICT	0.00	1,561.03	0.00	1,561.03
63550 - Contributions to MAIP	0.00	260.19	0.00	260.19
63555 - Contribution to UN JFA	0.00	3,382.15	0.00	3,382.15
63560 - Contributions to Appendix D	0.00	260.19	0.00	260.19
64325 - Recruitments - IP Staff	0.00	1,365.80	0.00	1,365.80
65115 - Contributions to ASHI Reserve	0.00	8,325.38	0.00	8,325.38
65135 - Payroll Mgt Cost Recovery ATLA	0.00	802.68	0.00	802.68
66105 - Overtime & Night Differential	0.00	1,203.17	0.00	1,203.17
71305 - Local Consult.-Sht Term-Tech	0.00	21,894.73	0.00	21,894.73
71310 - Local Consult.-Short Term-Supp	0.00	152.67	0.00	152.67
71405 - Service Contracts-Individuals	0.00	13,298.91	0.00	13,298.91
71410 - MAIP Premium SC	0.00	26.59	0.00	26.59
71415 - Contribution to Security SC	0.00	452.22	0.00	452.22
71605 - Travel Tickets-International	0.00	2,825.89	0.00	2,825.89
71615 - Daily Subsistence Allow-Intl	0.00	5,210.98	0.00	5,210.98
71620 - Daily Subsistence Allow-Local	0.00	51.93	0.00	51.93
71630 - Shipment	0.00	1,345.73	0.00	1,345.73
71635 - Travel - Other	0.00	3,933.29	0.00	3,933.29
72120 - Svc Co-Trade and Business Serv	0.00	588.30	0.00	588.30
72205 - Office Machinery	0.00	3,025.00	0.00	3,025.00
72210 - Machinery and Equipment	0.00	928.35	0.00	928.35
72220 - Furniture	0.00	3,605.64	0.00	3,605.64
72311 - Fuel, petroleum and other oils	0.00	641.81	0.00	641.81
72402 - Building Maintenance	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	971.30	0.00	971.30
72415 - Courier Charges	0.00	910.76	0.00	910.76
72425 - Mobile Telephone Charges	0.00	5,149.64	0.00	5,149.64
72435 - E-mail-Subscription	0.00	87.50	0.00	87.50
72440 - Connectivity Charges	0.00	527.99	0.00	527.99
72505 - Stationery & other Office Supp	0.00	2,069.92	0.00	2,069.92



Award ID : 00083579 Mobile Money for the Poor MCF	Period :	Jan-Dec (2016)
Project ID : 00091979 Mobile Money for the Poor MCF	Impl. Partner :	UNCDF UNCDF
	Location :	UNCDF Senegal Country Office

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
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72510 - Publications	0.00	51.44	0.00	51.44
72805 - Acquis of Computer Hardware	0.00	1,897.48	0.00	1,897.48
72810 - Acquis of Computer Software	0.00	451.24	0.00	451.24
72815 - Inform Technology Supplies	0.00	1,130.32	0.00	1,130.32
73105 - Rent	0.00	- 12,613.10	0.00	- 12,613.10
73108 - Leased office equip and furnit	0.00	36.82	0.00	36.82
73115 - Moving Expenses	0.00	268.16	0.00	268.16
73125 - Common Services-Premises	0.00	3,491.07	0.00	3,491.07
73310 - Maint & Licencing of Software	0.00	2,376.19	0.00	2,376.19
73405 - Rental & Maint-Other Office Eq	0.00	677.75	0.00	677.75
73406 - Maintenance of Equipment	0.00	989.13	0.00	989.13
73410 - Maint, Oper of Transport Equip	0.00	957.67	0.00	957.67
73505 - Reimb to UNDP for Supp Srvs	0.00	137,848.08	0.00	137,848.08
74210 - Printing and Publications	0.00	74.04	0.00	74.04
74215 - Promotional Materials and Dist	0.00	63.91	0.00	63.91
74230 - Audio & Visual Equipment	0.00	914.33	0.00	914.33
74505 - Insurance	0.00	2,393.40	0.00	2,393.40
74515 - Claims and Adjustments	0.00	0.09	0.00	0.09
74599 - UNDP cost recovery chrgs-Bills	0.00	25,867.11	0.00	25,867.11
74696 - PP&E Expensed Items	0.00	17,096.34	0.00	17,096.34
74720 - Distribution Cost	0.00	563.10	0.00	563.10
75110 - Facilities & Admin - Services	0.00	414,846.80	0.00	414,846.80
75705 - Learning costs	0.00	1,057.25	0.00	1,057.25
75706 - Learning - ticket costs	0.00	1,673.57	0.00	1,673.57
75707 - Learning - subsistence allowan	0.00	9.98	0.00	9.98
75711 - TrnWrkshp&Conf - Stipends	0.00	479.12	0.00	479.12
76125 - Realized Loss	0.00	173.25	0.00	173.25
76135 - Realized Gain	0.00	- 53.35	0.00	- 53.35

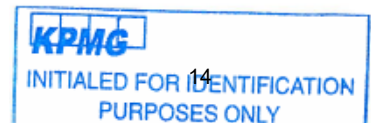
Total for Fund G2950 0.00 836,896.12 0.00 836,896.12

Total for Activity OUTPUT 5 0.00 836,896.12 0.00 836,896.12

Activity : OUTPUT 6 (Communications)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	51,527.60	0.00	51,527.60
62205 - Dependency Allow - GS Staff	0.00	6,855.35	0.00	6,855.35
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	9,035.31	0.00	9,035.31
62215 - Contrib. to Medical, social In	0.00	1,345.38	0.00	1,345.38
62240 - Annual Leave Expense - GS	0.00	- 145.71	0.00	- 145.71
63360 - Medical Exams(incl Pre-empl)	0.00	231.00	0.00	231.00
63530 - Contribution to EOS Benefits	0.00	1,627.44	0.00	1,627.44
63535 - Contribution to Security	0.00	1,844.47	0.00	1,844.47
63545 - Contribution to ICT	0.00	651.02	0.00	651.02
63550 - Contributions to MAIP	0.00	108.47	0.00	108.47
63555 - Contribution to UN JFA	0.00	1,410.53	0.00	1,410.53
63560 - Contributions to Appendix D	0.00	108.47	0.00	108.47
65115 - Contributions to ASHI Reserve	0.00	3,471.93	0.00	3,471.93
65135 - Payroll Mgt Cost Recovery ATLA	0.00	165.83	0.00	165.83
71205 - Intl Consultants-Sht Term-Tech	0.00	56,224.56	0.00	56,224.56
71305 - Local Consult.-Sht Term-Tech	0.00	15,600.00	0.00	15,600.00
71605 - Travel Tickets-International	0.00	38,401.77	0.00	38,401.77
71610 - Travel Tickets-Local	0.00	426.24	0.00	426.24
71615 - Daily Subsistence Allow-Intl	0.00	13,351.41	0.00	13,351.41
71625 - Daily Subsist Allow-Mtg Partic	0.00	879.88	0.00	879.88
71635 - Travel - Other	0.00	2,706.93	0.00	2,706.93
72120 - Svc Co-Trade and Business Serv	0.00	19.99	0.00	19.99
72311 - Fuel, petroleum and other oils	0.00	57.81	0.00	57.81
72425 - Mobile Telephone Charges	0.00	529.41	0.00	529.41
72435 - E-mail-Subscription	0.00	205.00	0.00	205.00



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Award ID : 00083579 Mobile Money for the Poor MCF	Period :	Jan-Dec (2016)		
Project ID : 00091979 Mobile Money for the Poor MCF	Impl. Partner :	UNCDF UNCDF		
	Location :	UNCDF Senegal Country Office		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	214.17	0.00	214.17
72705 - Hospitality-Special Events	0.00	1,152.06	0.00	1,152.06
72715 - Hospitality Catering	0.00	2,757.56	0.00	2,757.56
73115 - Moving Expenses	0.00	319.26	0.00	319.26
73505 - Reimb to UNDP for Supp Srvs	0.00	2,436.86	0.00	2,436.86
74205 - Audio Visual Productions	0.00	30,664.72	0.00	30,664.72
74210 - Printing and Publications	0.00	34,472.16	0.00	34,472.16
74215 - Promotional Materials and Dist	0.00	2,213.01	0.00	2,213.01
74220 - Translation Costs	0.00	2,907.64	0.00	2,907.64
74515 - Claims and Adjustments	0.00	0.00	0.00	0.00
74599 - UNDP cost recovery chrgs-Bills	0.00	260.54	0.00	260.54
74705 - Port Operation	0.00	170.63	0.00	170.63
74720 - Distribution Cost	0.00	6,089.39	0.00	6,089.39
74965 - Low value equipment	0.00	882.95	0.00	882.95
75705 - Learning costs	0.00	80,251.32	0.00	80,251.32
75706 - Learning - ticket costs	0.00	6,619.70	0.00	6,619.70
75707 - Learning - subsistence allowan	0.00	10,627.36	0.00	10,627.36
75708 - Learning - subcontracts	0.00	3,522.28	0.00	3,522.28
75711 - TrnWrkshp&Conf - Stipends	0.00	155.32	0.00	155.32
75712 - TrnWrkshp&Conf - Honorariums	0.00	3,299.57	0.00	3,299.57
76105 - Foreign Exch Transaction Loss	0.00	93.66	0.00	93.66
76125 - Realized Loss	0.00	37.73	0.00	37.73
76135 - Realized Gain	0.00	- 196.18	0.00	- 196.18
Total for Fund G2950	0.00	395,591.80	0.00	395,591.80
Total for Activity OUTPUT 6	0.00	395,591.80	0.00	395,591.80
Total for Project : 00091979	0.00	5,673,183.73	0.00	5,673,183.73
Award Total :	0.00	5,673,183.73	0.00	5,673,183.73

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
15 August 2017

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
15 August 2017

Signed By : Tillman Bruett, MM4P Programma Manager



Date : 16-03-2017



2015 expenses				
Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
61205	Salaries - GS Staff	-	35,916.58	35,916.58
61305	Salaries - IP Staff	-	99,174.02	99,174.02
61310	Post Adjustment - IP Staff	-	11,816.90	11,816.90
62205	Dependency Allow - GS Staff	-	116.87	116.87
62210	Contrib to Jt Staff Pens Fd-GS	-	7,257.45	7,257.45
62215	Contrib. to medical, social in	-	1,461.58	1,461.58
62240	Annual Leave Expense - GS	-	3,234.56	3,234.56
62305	Dependency Allowances-IP Staff	-	4,393.50	4,393.50
62310	Contrib to Jt Staff Pens Fd-IP	-	13,255.26	13,255.26
62315	Contrib. to medical, social in	-	1,345.62	1,345.62
62320	Mobility, Hardship, Non-remova	-	4,834.98	4,834.98
62330	Rental Supplements - IP Staff	-	2,391.94	2,391.94
62340	Annual Leave Expense - IP	-	(2,215.48)	(2,215.48)
63330	Ed Grt Incl Trvl&Allow-IP Stf	-	20,306.97	20,306.97
63335	Home Leave Trvl & Allow-IP Stf	-	2,312.52	2,312.52
63405	Learning costs	626.85	-	626.85
63515	Security-related Costs	-	642.33	642.33
63530	Contribution to EOS Benefits	-	3,374.52	3,374.52
63535	Contribution to Security	-	4,049.41	4,049.41
63540	Contribution to Training	-	648.86	648.86
63545	Contribution to ICT	-	1,349.81	1,349.81
63550	Contributions to MAIP	-	359.94	359.94
63555	Contribution to UN JFA	-	2,699.60	2,699.60
63560	Contributions to Appendix D	-	269.99	269.99
64205	Appointments - GS Staff	340.49	-	340.49
64306	Appointment-Ticket Costs	91,758.54	-	91,758.54
64309	Appointment-Shipments	10,000.00	-	10,000.00
64321	Reassignment-Ticket Costs	20,390.00	-	20,390.00
64322	Reassignmnts-Subsistence Allow	20,250.00	-	20,250.00
64323	Reassignments-Lump Sum	9,111.21	-	9,111.21
64324	Reassignments-Shipments	248.79	-	248.79
64398	Direct Project Cost-Staff	11,168.78	-	11,168.78
65115	Contributions to ASHI Reserve	-	7,198.97	7,198.97
65135	Payroll Mgt Cost Recovery ATLA	-	610.40	610.40
71205	Intl Consultants-Sht Term-Tech	858,021.35	-	858,021.35
71305	Local Consult.-Sht Term-Tech	159,386.93	-	159,386.93
71405	Service Contracts-Individuals	16,800.00	-	16,800.00
71605	Travel Tickets-International	67,997.74	-	67,997.74
71615	Daily Subsistence Allow-Intl	34,429.92	-	34,429.92
71620	Daily Subsistence Allow-Local	1,199.25	-	1,199.25
71635	Travel - Other	8,986.51	-	8,986.51
72105	Svc Co-Construction & Engineer	21,277.47	-	21,277.47
72120	Svc Co-Trade and Business Serv	341.65	-	341.65
72205	Office Machinery	7,597.89	-	7,597.89
72220	Furniture	683.06	-	683.06
72311	Fuel, petroleum and other oils	68.08	-	68.08
72415	Courier Charges	412.62	-	412.62
72425	Mobile Telephone Charges	868.05	-	868.05
72435	E-mail-Subscription	793.03	-	793.03
72440	Connectivity Charges	65.91	-	65.91
72505	Stationery & other Office Supp	230.58	-	230.58
72515	Print Media	648.98	-	648.98
72605	Grants to Instit & other Benef	258,406.00	-	258,406.00
72625	Capital Grants - Financial Ser	259,800.00	-	259,800.00
72705	Hospitality-Special Events	2,118.37	-	2,118.37
72715	Hospitality Catering	2,583.18	-	2,583.18
72815	Inform Technology Supplies	147.00	-	147.00
73106	Leased premises alterations	3,603.96	-	3,603.96
73125	Common Services-Premises	622.07	-	622.07
73406	Maintenance of Equipment	38.20	-	38.20
73505	Reimb to UNDP for Supp Srvs	735.11	-	735.11
74205	Audio Visual Productions	14,911.57	-	14,911.57
74210	Printing and Publications	3,257.88	-	3,257.88
74215	Promotional Materials and Dist	6,033.93	-	6,033.93
74220	Translation Costs	3,974.78	-	3,974.78
74225	Other Media Costs	(930.89)	-	(930.89)
74230	Audio & Visual Equipment	476.24	-	476.24
74525	Sundry	28.71	-	28.71
74696	PP&E Expensed Items	4,938.00	-	4,938.00
74720	Distribution Cost	1,516.81	-	1,516.81
74725	Other L.T.S.H.	2,509.70	-	2,509.70
75110	Facilities & Admin - Services	(38,505.68)	-	(38,505.68)
75705	Learning costs	99,877.53	-	99,877.53
75706	Learning - ticket costs	1,513.59	-	1,513.59
75707	Learning subsistence allowan	1,061.08	-	1,061.08
75708	Learning - subcontracts	2,232.96	-	2,232.96
76125	Realized Loss	448.22	-	448.22
76135	Realized Gain	(938.51)	-	(938.51)
Total		1,974,163.49	226,807.10	2,200,970.59

2016 Expenses				
Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
61105	Salaries - NP Staff	-	28,931.89	28,931.89
61205	Salaries - GS Staff	-	170,300.89	170,300.89
61305	Salaries - IP Staff	-	352,175.98	352,175.98
61310	Post Adjustment - IP Staff	-	124,150.09	124,150.09
62105	Dependency Allowance-NP Staff	-	789.89	789.89
62110	Contrib Joint Staff Pension-NP	-	5,848.57	5,848.57
62115	Contrib to Med,SocIns-NP Staff	-	2,097.55	2,097.55
62140	Annual Leave Expense - NO	-	1,842.67	1,842.67
62205	Dependency Allow - GS Staff	-	7,123.04	7,123.04
62210	Contrib to Jt Staff Pens Fd-GS	-	33,214.55	33,214.55
62215	Contrib. to Medical, social In	-	5,901.92	5,901.92
62240	Annual Leave Expense - GS	-	4,099.19	4,099.19
62305	Dependency Allowances-IP Staff	-	13,784.67	13,784.67
62310	Contrib to Jt Staff Pens Fd-IP	-	111,760.13	111,760.13
62315	Contrib. to medical, social in	-	12,115.04	12,115.04
62320	Mobility, Hardship, Non-remova	-	15,530.31	15,530.31
62330	Rental Supplements - IP Staff	-	25,001.74	25,001.74
62340	Annual Leave Expense - IP	-	16,390.98	16,390.98
63250	Reimb for Med Costs (GS)	-	135.00	135.00
63330	Ed Grt Incl Trvl&Allow-IP Stf	-	40,991.85	40,991.85
63335	Home Leave Trvl & Allow-IP Stf	-	13,801.74	13,801.74
63350	Reimb of Income Tax-IP Staff	-	1,041.15	1,041.15
63360	Medical Exams(incl Pre-empl)	-	705.29	705.29
63515	Security-related Costs	-	686.67	686.67
63520	Personal Security Measures	-	1,392.00	1,392.00
63530	Contribution to EOS Benefits	-	25,354.95	25,354.95
63535	Contribution to Security	-	28,752.72	28,752.72
63540	Contribution to Training	-	7,808.94	7,808.94
63545	Contribution to ICT	-	10,141.97	10,141.97
63550	Contributions to MAIP	-	1,690.33	1,690.33
63555	Contribution to UN JFA	-	21,974.29	21,974.29
63560	Contributions to Appendix D	-	1,690.33	1,690.33
64306	Appointment-Ticket Costs	32.90	-	32.90
64307	Appointment-Subsistence Allow	35,805.00	-	35,805.00
64308	Appointments-Lump Sum	14,929.90	-	14,929.90
64325	Recruitments - IP Staff	-	1,365.80	1,365.80
65115	Contributions to ASHI Reserve	-	54,090.48	54,090.48
65135	Payroll Mgt Cost Recovery ATLA	-	4,851.34	4,851.34
66105	Overtime & Night Differential	-	1,203.17	1,203.17
71205	Intl Consultants-Sht Term-Tech	770,418.22	-	770,418.22
71305	Local Consult.-Sht Term-Tech	37,494.73	-	37,494.73
71310	Local Consult.-Short Term-Supp	152.67	-	152.67
71405	Service Contracts-Individuals	20,602.74	-	20,602.74
71410	MAIP Premium SC	-	39.83	39.83
71415	Contribution to Security SC	-	677.02	677.02
71605	Travel Tickets-International	104,045.42	-	104,045.42
71610	Travel Tickets-Local	3,191.35	-	3,191.35
71615	Daily Subsistence Allow-Intl	63,372.42	-	63,372.42
71620	Daily Subsistence Allow-Local	2,101.06	-	2,101.06
71625	Daily Subsist Allow-Mtg Partic	879.88	-	879.88
71630	Shipment	1,345.73	-	1,345.73
71635	Travel - Other	16,975.92	-	16,975.92
72105	Svc Co-Construction & Engineer	1,480,742.51	-	1,480,742.51
72120	Svc Co-Trade and Business Serv	608.29	-	608.29
72205	Office Machinery	3,025.00	-	3,025.00
72210	Machinery and Equipment	928.35	-	928.35
72220	Furniture	3,605.64	-	3,605.64
72311	Fuel, petroleum and other oils	1,213.13	-	1,213.13
72405	Acquisition of Communic Equip	971.30	-	971.30
72415	Courier Charges	910.76	-	910.76
72425	Mobile Telephone Charges	5,687.60	-	5,687.60
72435	E-mail-Subscription	292.50	-	292.50
72440	Connectivity Charges	527.99	-	527.99
72505	Stationery & other Office Supp	2,284.09	-	2,284.09
72510	Publications	51.44	-	51.44
72605	Grants to Instit & other Benef	831,267.00	-	831,267.00
72625	Capital Grants - Financial Ser	253,200.00	-	253,200.00
72705	Hospitality-Special Events	1,152.06	-	1,152.06
72715	Hospitality Catering	3,564.47	-	3,564.47
72805	Acquis of Computer Hardware	1,897.48	-	1,897.48
72810	Acquis of Computer Software	451.24	-	451.24
72815	Inform Technology Supplies	2,388.06	-	2,388.06
72966	Licenses and other	1,774.66	-	1,774.66
73105	Rent	(12,613.10)	-	(12,613.10)
73108	Leased office equip and furnit	36.82	-	36.82
73115	Moving Expenses	587.42	-	587.42
73125	Common Services-Premises	10,920.90	-	10,920.90
73310	Maint & Licencing of Software	2,376.19	-	2,376.19
73405	Rental & Maint-Other Office Eq	677.75	-	677.75
73406	Maintenance of Equipment	989.13	-	989.13
73410	Maint, Oper of Transport Equip	957.67	-	957.67

2016 Expenses				
Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
73505	Reimb to UNDP for Supp Srvs	140,708.25	-	140,708.25
74205	Audio Visual Productions	30,664.72	-	30,664.72
74210	Printing and Publications	34,546.20	-	34,546.20
74215	Promotional Materials and Dist	2,276.92	-	2,276.92
74220	Translation Costs	2,907.64	-	2,907.64
74225	Other Media Costs	119.69	-	119.69
74230	Audio & Visual Equipment	914.33	-	914.33
74505	Insurance	2,393.40	-	2,393.40
74515	Claims and Adjustments	0.09	-	0.09
74599	UNDP cost recovery chrgs-Bills	26,690.20	-	26,690.20
74696	PP&E Expensed Items	17,096.34	-	17,096.34
74705	Port Operation	170.63	-	170.63
74720	Distribution Cost	6,652.49	-	6,652.49
74965	Low value equipment	882.95	-	882.95
75110	Facilities & Admin - Services	414,846.80	-	414,846.80
75705	Learning costs	130,718.99	-	130,718.99
75706	Learning - ticket costs	17,407.38	-	17,407.38
75707	Learning subsistence allowan	15,173.34	-	15,173.34
75708	Learning - subcontracts	3,721.04	-	3,721.04
75711	TrnWrkshp&Conf - Stipends	634.44	-	634.44
75712	TrnWrkshp&Conf - Honorariums	3,299.57	-	3,299.57
76105	Foreign Exch Transaction Loss	93.66	-	93.66
76125	Realized Loss	338.68	-	338.68
76135	Realized Gain	(352.28)	-	(352.28)
Total		4,523,729.76	1,149,453.97	5,673,183.73
Total		6,497,893.25	1,376,261.07	7,874,154.32