



**AUDIT**

**OF**

**UNCDF PROJECT IN NEW YORK, USA**

**BTCA GATES**

**(Directly Implemented Project No. 71188, Output No. 84817)**

**Report No. 1845**

**Issue Date: 30 August 2017**

**Report on the Audit of UNCDF New York, USA  
BTCA GATES (Project No. 71188, Output No. 84817)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG (the audit firm), from 5 to 23 June 2017, conducted an audit of BTCA GATES, Project No. 71188, Output No. 84817 (the Project), which is directly implemented and managed by the UNCDF Office in New York (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 and accompanying Funds Utilization statement<sup>1</sup>, which includes expenditure for the period from 1 January 2015 to 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 New York. The audit did not cover the Statement of Assets as no assets were held by the Project. 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:

Project Expenditure*	
Amount (in \$ '000)	Opinion
3,174	Unqualified


\*Expenditures recorded in the Combined Delivery Report were \$3,938,998 (\$1,313,801 for 2015 and \$2,625,197 for 2016). Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNCDF offices outside of the country (\$764,973).

The audit did not result in any recommendations.

<sup>1</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) 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**

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



Antoine Khoury  
Officer-in-Charge  
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 71188  
“BTCA GATES” - Output no. 84817  
- New York, USA-  
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 71188 "BTCA GATES" - Output no. 84817 (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:

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

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, 17 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)

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We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement of Expenditures") of the UNCDF project ID 71188 - "BTCA GATES" - Output no. 84817 for the period 1 January 2015 to 31 December 2016.

The CDR expenditure totaling US\$ 3,938,997.90 (US\$ 1,313,800.91 for 2015 and US\$ 2,625,196.99 for 2016), is comprised of expenditure directly incurred by the UNCDF Country Office in USA for an amount of US\$ 3,174,024.98 (US\$ 1,239,245.17 for 2015 and US\$ 1,934,779.81 for 2016) and expenditure incurred by entities other than the Country Office in USA for an amount of US\$ 764,972.92 (US\$ 74,555.74 for 2015 and US\$ 690,417.18 for 2016). Our audit only covered the expenditure directly incurred by the UNCDF Country Office in USA of US\$ 3,174,024.98.

### **Unmodified Opinion**

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 3,174,024.98 directly incurred by the UNCDF Country Office in USA 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, 17 August 2017

**Annex 1: Statement of Expenditures 2015**

**Selection Criteria :**

Business Unit: UNCDF  
Period: Jan-Dec (2015)  
Selected Award Id: ALL  
Selected Project Id: ALL

<b>Award ID : 00071188 BTCA Gates Foundation</b>	<b>Period :</b>	<b>Jan-Dec (2015)</b>
<b>Project ID : 00084817 BTCA_GATES</b>	<b>Impl. Partner :</b>	<b>UNCDF UNCDF</b>
	<b>Location :</b>	<b>UN Capital Development Fund</b>

Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
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**Activity : OUTPUT1 (1. Alliance Administration&Mgmt)**

**Fund : G2950(Cost Sharing)**

75110 - Facilities & Admin - Services	0.00	240,000.00	0.00	240,000.00
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<b>Total for Fund G2950</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
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<b>Total for Activity OUTPUT1</b>	<b>0.00</b>	<b>240,000.00</b>	<b>0.00</b>	<b>240,000.00</b>
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**Activity : OUTPUT2 (2. Media & Campaign)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	30,086.75	0.00	30,086.75
72140 - Svc Co-Information Technology	0.00	432.00	0.00	432.00
72705 - Hospitality-Special Events	0.00	4,889.38	0.00	4,889.38

<b>Total for Fund G2950</b>	<b>0.00</b>	<b>35,408.13</b>	<b>0.00</b>	<b>35,408.13</b>
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<b>Total for Activity OUTPUT2</b>	<b>0.00</b>	<b>35,408.13</b>	<b>0.00</b>	<b>35,408.13</b>
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**Activity : OUTPUT3 (3. Knowledge Generation)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	83,743.00	0.00	83,743.00
71605 - Travel Tickets-International	0.00	876.36	0.00	876.36
71615 - Daily Subsistence Allow-Intl	0.00	644.00	0.00	644.00
71635 - Travel - Other	0.00	202.00	0.00	202.00
72605 - Grants to Instit & other Benef	0.00	259,900.00	0.00	259,900.00
72715 - Hospitality Catering	0.00	35.41	0.00	35.41
73105 - Rent	0.00	2,586.00	0.00	2,586.00
74210 - Printing and Publications	0.00	4,404.00	0.00	4,404.00
75705 - Learning costs	0.00	2,195.00	0.00	2,195.00

<b>Total for Fund G2950</b>	<b>0.00</b>	<b>354,585.77</b>	<b>0.00</b>	<b>354,585.77</b>
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<b>Total for Activity OUTPUT3</b>	<b>0.00</b>	<b>354,585.77</b>	<b>0.00</b>	<b>354,585.77</b>
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**Activity : OUTPUT4 (4. Technical Assistance Fund)**

**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	566,303.32	0.00	566,303.32
71605 - Travel Tickets-International	0.00	6,040.93	0.00	6,040.93
71615 - Daily Subsistence Allow-Intl	0.00	6,225.46	0.00	6,225.46
71635 - Travel - Other	0.00	1,908.25	0.00	1,908.25
72605 - Grants to Instit & other Benef	0.00	12,000.00	0.00	12,000.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
73105 - Rent	0.00	14,280.00	0.00	14,280.00
74210 - Printing and Publications	0.00	0.00	0.00	0.00

**UNCDF Combined Delivery Report**

 **UN Capital Development Fund**  
Report ID: UNGL143G

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<b>Award ID : 00071188 BTCA Gates Foundation</b>	<b>Period :</b>		<b>Jan-Dec (2015)</b>	
<b>Project ID : 00084817 BTCA_GATES</b>	<b>Impl. Partner :</b>		<b>UNCDF UNCDF</b>	
	<b>Location :</b>		<b>UN Capital Development Fund</b>	
	<b>Prepaid DIM Exp</b>	<b>UNCDF Exp</b>	<b>Prepaid NIM Exp</b>	<b>Total Exp</b>
74220 - Translation Costs	0.00	345.00	0.00	345.00
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>607,102.96</b>	<b>0.00</b>	<b>607,102.96</b>
<b>Total for Activity OUTPUT4</b>	<b>0.00</b>	<b>607,102.96</b>	<b>0.00</b>	<b>607,102.96</b>
<b>Activity : OUTPUT5 (5. Advocacy &amp; Membership)</b>				
<b>Fund : G2950(Cost Sharing)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	5,000.00	0.00	5,000.00
71605 - Travel Tickets-International	0.00	51,471.82	0.00	51,471.82
71615 - Daily Subsistence Allow-Intl	0.00	15,757.00	0.00	15,757.00
71635 - Travel - Other	0.00	2,699.09	0.00	2,699.09
73410 - Maint, Oper of Transport Equip	0.00	171.14	0.00	171.14
75705 - Learning costs	0.00	1,605.00	0.00	1,605.00
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>76,704.05</b>	<b>0.00</b>	<b>76,704.05</b>
<b>Total for Activity OUTPUT5</b>	<b>0.00</b>	<b>76,704.05</b>	<b>0.00</b>	<b>76,704.05</b>
<b>Total for Project : 00084817</b>	<b>0.00</b>	<b>1,313,800.91</b>	<b>0.00</b>	<b>1,313,800.91</b>
<b>Award Total :</b>	<b>0.00</b>	<b>1,313,800.91</b>	<b>0.00</b>	<b>1,313,800.91</b>

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

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

  
INITIALED FOR IDENTIFICATION  
PURPOSES ONLY

Signed By :

*[Handwritten signature]*



Date :

*1 April 2016*

**Annex 2: Statement of Expenditures 2016**



**UNCDF Combined Delivery Report**

 **UN Capital Development Fund**  
Report ID: UNGL143G

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<b>Award ID : 00071188 BTCA Gates Foundation</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>
<b>Project ID : 00084817 BTCA_GATES</b>	<b>Impl. Partner :</b>	<b>UNCDF UNCDF</b>
	<b>Location :</b>	<b>UN Capital Development Fund</b>

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
63545 - Contribution to ICT	0.00	1,155.14	0.00	1,155.14
63550 - Contributions to MAIP	0.00	192.50	0.00	192.50
63555 - Contribution to UN JFA	0.00	2,502.84	0.00	2,502.84
63560 - Contributions to Appendix D	0.00	192.50	0.00	192.50
65115 - Contributions to ASHI Reserve	0.00	6,160.88	0.00	6,160.88
65135 - Payroll Mgt Cost Recovery ATLA	0.00	515.04	0.00	515.04
71405 - Service Contracts-Individuals	0.00	1,300.00	0.00	1,300.00
72415 - Courier Charges	0.00	2,004.87	0.00	2,004.87
72425 - Mobile Telephone Charges	0.00	122.17	0.00	122.17
72815 - Inform Technology Supplies	0.00	28.21	0.00	28.21
73310 - Maint & Licencing of Software	0.00	522.19	0.00	522.19
74210 - Printing and Publications	0.00	4,283.06	0.00	4,283.06
74220 - Translation Costs	0.00	9,887.22	0.00	9,887.22
74225 - Other Media Costs	0.00	4,500.00	0.00	4,500.00
74599 - UNDP cost recovery chrgs-Bills	0.00	2,431.10	0.00	2,431.10
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>165,233.05</b>	<b>0.00</b>	<b>165,233.05</b>
<b>Total for Activity OUTPUT2</b>	<b>0.00</b>	<b>165,233.05</b>	<b>0.00</b>	<b>165,233.05</b>
<b>Activity : OUTPUT3 (3. Knowledge Generation)</b>				
<b>Fund : G2950(Cost Sharing)</b>				
61305 - Salaries - IP Staff	0.00	18,966.42	0.00	18,966.42
61310 - Post Adjustment - IP Staff	0.00	12,309.24	0.00	12,309.24
62305 - Dependency Allowances-IP Staff	0.00	1,098.36	0.00	1,098.36
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,988.93	0.00	5,988.93
62315 - Contrib. to medical, social in	0.00	2,289.04	0.00	2,289.04
62320 - Mobility, Hardship, Non-remova	0.00	506.25	0.00	506.25
62340 - Annual Leave Expense - IP	0.00	- 585.59	0.00	- 585.59
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	157.50	0.00	157.50
63335 - Home Leave Trvl & Allow-IP Stf	0.00	693.72	0.00	693.72
63530 - Contribution to EOS Benefits	0.00	1,172.85	0.00	1,172.85
63535 - Contribution to Security	0.00	1,329.24	0.00	1,329.24
63540 - Contribution to Training	0.00	375.30	0.00	375.30
63545 - Contribution to ICT	0.00	469.14	0.00	469.14
63550 - Contributions to MAIP	0.00	78.18	0.00	78.18
63555 - Contribution to UN JFA	0.00	1,016.46	0.00	1,016.46
63560 - Contributions to Appendix D	0.00	78.18	0.00	78.18
65115 - Contributions to ASHI Reserve	0.00	2,502.09	0.00	2,502.09
65135 - Payroll Mgt Cost Recovery ATLA	0.00	144.90	0.00	144.90
72425 - Mobile Telephone Charges	0.00	657.42	0.00	657.42
72715 - Hospitality Catering	0.00	9.80	0.00	9.80
73310 - Maint & Licencing of Software	0.00	575.00	0.00	575.00
74599 - UNDP cost recovery chrgs-Bills	0.00	528.50	0.00	528.50
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>50,360.93</b>	<b>0.00</b>	<b>50,360.93</b>
<b>Total for Activity OUTPUT3</b>	<b>0.00</b>	<b>50,360.93</b>	<b>0.00</b>	<b>50,360.93</b>
<b>Activity : OUTPUT4 (4. Technical Assistance Fund)</b>				
<b>Fund : G2950(Cost Sharing)</b>				
61305 - Salaries - IP Staff	0.00	228,846.16	0.00	228,846.16
61310 - Post Adjustment - IP Staff	0.00	126,545.07	0.00	126,545.07
61360 - Other payroll costs IP	0.00	300.00	0.00	300.00
62305 - Dependency Allowances-IP Staff	0.00	11,503.29	0.00	11,503.29
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	70,809.32	0.00	70,809.32

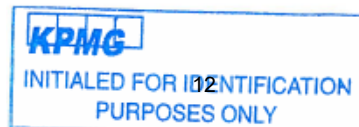


**UNCDF Combined Delivery Report**

<b>Award ID : 00071188 BTCA Gates Foundation</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>
<b>Project ID : 00084817 BTCA_GATES</b>	<b>Impl. Partner :</b>	<b>UNCDF UNCDF</b>
	<b>Location :</b>	<b>UN Capital Development Fund</b>

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
62315 - Contrib. to medical, social in	0.00	26,737.78	0.00	26,737.78
62320 - Mobility, Hardship, Non-remova	0.00	3,825.61	0.00	3,825.61
62330 - Rental Supplements - IP Staff	0.00	40,161.83	0.00	40,161.83
62340 - Annual Leave Expense - IP	0.00	22,065.99	0.00	22,065.99
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	10,917.95	0.00	10,917.95
63335 - Home Leave Trvl & Allow-IP Stf	0.00	8,139.91	0.00	8,139.91
63350 - Reimb of Income Tax-IP Staff	0.00	29,185.50	0.00	29,185.50
63360 - Medical Exams(incl Pre-empl)	0.00	1,313.59	0.00	1,313.59
63530 - Contribution to EOS Benefits	0.00	13,327.19	0.00	13,327.19
63535 - Contribution to Security	0.00	15,104.10	0.00	15,104.10
63540 - Contribution to Training	0.00	4,264.76	0.00	4,264.76
63545 - Contribution to ICT	0.00	5,330.84	0.00	5,330.84
63550 - Contributions to MAIP	0.00	888.54	0.00	888.54
63555 - Contribution to UN JFA	0.00	11,550.23	0.00	11,550.23
63560 - Contributions to Appendix D	0.00	888.54	0.00	888.54
64306 - Appointment-Ticket Costs	0.00	15,327.00	0.00	15,327.00
64307 - Appointment-Subsistence Allow	0.00	83,526.24	0.00	83,526.24
64308 - Appointments-Lump Sum	0.00	7,984.86	0.00	7,984.86
64309 - Appointment-Shipments	0.00	41,000.00	0.00	41,000.00
64398 - Direct Project Cost-Staff	0.00	528.54	0.00	528.54
65115 - Contributions to ASHI Reserve	0.00	28,431.30	0.00	28,431.30
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,485.05	0.00	2,485.05
71205 - Intl Consultants-Sht Term-Tech	0.00	332,626.51	0.00	332,626.51
71305 - Local Consult.-Sht Term-Tech	0.00	300.00	0.00	300.00
71310 - Local Consult.-Short Term-Supp	0.00	1,380.00	0.00	1,380.00
71405 - Service Contracts-Individuals	0.00	8,654.18	0.00	8,654.18
71410 - MAIP Premium SC	0.00	679.13	0.00	679.13
71415 - Contribution to Security SC	0.00	334.02	0.00	334.02
71605 - Travel Tickets-International	0.00	199,095.16	0.00	199,095.16
71610 - Travel Tickets-Local	0.00	794.57	0.00	794.57
71615 - Daily Subsistence Allow-Intl	0.00	74,854.35	0.00	74,854.35
71625 - Daily Subsist Allow-Mtg Partic	0.00	657.78	0.00	657.78
71635 - Travel - Other	0.00	16,699.73	0.00	16,699.73
72120 - Svc Co-Trade and Business Serv	0.00	24,733.25	0.00	24,733.25
72425 - Mobile Telephone Charges	0.00	3,586.09	0.00	3,586.09
72445 - Common Services-Communications	0.00	1,305.03	0.00	1,305.03
72505 - Stationery & other Office Supp	0.00	349.43	0.00	349.43
72515 - Print Media	0.00	10.04	0.00	10.04
72605 - Grants to Instit & other Benef	0.00	280,000.00	0.00	280,000.00
72705 - Hospitality-Special Events	0.00	28,461.92	0.00	28,461.92
72715 - Hospitality Catering	0.00	26,190.30	0.00	26,190.30
72815 - Inform Technology Supplies	0.00	721.90	0.00	721.90
73105 - Rent	0.00	31,417.10	0.00	31,417.10
73310 - Maint & Licencing of Software	0.00	4,741.45	0.00	4,741.45
73405 - Rental & Maint-Other Office Eq	0.00	6.20	0.00	6.20
73505 - Reimb to UNDP for Supp Srvs	0.00	559.14	0.00	559.14
74210 - Printing and Publications	0.00	62.95	0.00	62.95
74525 - Sundry	0.00	118.10	0.00	118.10
74598 - Direct Project Costs - GOE	0.00	338.27	0.00	338.27
74599 - UNDP cost recovery chrgs-Bills	0.00	70.10	0.00	70.10
74696 - PP&E Expensed Items	0.00	6,809.48	0.00	6,809.48
74720 - Distribution Cost	0.00	47.00	0.00	47.00
74725 - Other L.T.S.H.	0.00	217.54	0.00	217.54
75705 - Learning costs	0.00	26,617.78	0.00	26,617.78
76125 - Realized Loss	0.00	39.20	0.00	39.20
76135 - Realized Gain	0.00	-39.27	0.00	-39.27
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>1,883,427.62</b>	<b>0.00</b>	<b>1,883,427.62</b>
<b>Total for Activity OUTPUT4</b>	<b>0.00</b>	<b>1,883,427.62</b>	<b>0.00</b>	<b>1,883,427.62</b>

Activity : OUTPUT5 (5. Advocacy & Membership)






**UNCDF Combined Delivery Report**

<b>Award ID : 00071188 BTCA Gates Foundation</b>	<b>Period :</b>	<b>Jan-Dec (2016)</b>
<b>Project ID : 00084817 BTCA_GATES</b>	<b>Impl. Partner :</b>	<b>UNCDF UNCDF</b>
	<b>Location :</b>	<b>UN Capital Development Fund</b>

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
<b>Fund : G2950(Cost Sharing)</b>				
61305 - Salaries - IP Staff	0.00	124,658.35	0.00	124,658.35
61310 - Post Adjustment - IP Staff	0.00	80,903.31	0.00	80,903.31
62305 - Dependency Allowances-IP Staff	0.00	3,295.18	0.00	3,295.18
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	38,852.20	0.00	38,852.20
62315 - Contrib. to medical, social in	0.00	10,109.47	0.00	10,109.47
62320 - Mobility, Hardship, Non-remova	0.00	2,675.01	0.00	2,675.01
62330 - Rental Supplements - IP Staff	0.00	3,588.50	0.00	3,588.50
62340 - Annual Leave Expense - IP	0.00	6,213.30	0.00	6,213.30
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	315.00	0.00	315.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,620.89	0.00	2,620.89
63350 - Reimb of Income Tax-IP Staff	0.00	48,642.50	0.00	48,642.50
63530 - Contribution to EOS Benefits	0.00	7,708.61	0.00	7,708.61
63535 - Contribution to Security	0.00	8,736.45	0.00	8,736.45
63540 - Contribution to Training	0.00	2,466.73	0.00	2,466.73
63545 - Contribution to ICT	0.00	3,083.40	0.00	3,083.40
63550 - Contributions to MAIP	0.00	513.91	0.00	513.91
63555 - Contribution to UN JFA	0.00	6,680.80	0.00	6,680.80
63560 - Contributions to Appendix D	0.00	513.91	0.00	513.91
65115 - Contributions to ASHI Reserve	0.00	16,445.01	0.00	16,445.01
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,094.46	0.00	1,094.46
71605 - Travel Tickets-International	0.00	23,658.29	0.00	23,658.29
71615 - Daily Subsistence Allow-Intl	0.00	5,165.50	0.00	5,165.50
71635 - Travel - Other	0.00	891.50	0.00	891.50
72425 - Mobile Telephone Charges	0.00	812.47	0.00	812.47
72505 - Stationery & other Office Supp	0.00	58.77	0.00	58.77
75705 - Learning costs	0.00	2,854.19	0.00	2,854.19
<b>Total for Fund G2950</b>	<b>0.00</b>	<b>402,557.71</b>	<b>0.00</b>	<b>402,557.71</b>
<b>Total for Activity OUTPUT5</b>	<b>0.00</b>	<b>402,557.71</b>	<b>0.00</b>	<b>402,557.71</b>
<b>Total for Project : 00084817</b>	<b>0.00</b>	<b>2,625,196.99</b>	<b>0.00</b>	<b>2,625,196.99</b>
<b>Award Total :</b>	<b>0.00</b>	<b>2,625,196.99</b>	<b>0.00</b>	<b>2,625,196.99</b>

  
**Pierre-Henri Pingeon, Partner**  
 KPMG SA, Geneva  
 17 August 2017

  
**Henri Mwaniki, Senior Manager**  
 KPMG SA, Geneva  
 17 August 2017

  
 INITIALED FOR IDENTIFICATION  
 PURPOSES ONLY

Signed By :





Date :

*15 May 2017*

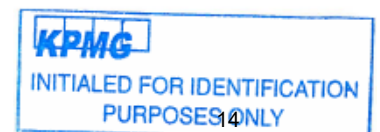
Funds Utilization

Selection Criteria :

Business Unit : UNCDF  
 Period : Jan-Dec (2016)  
 Selected Project ID : 00071188  
 Selected Fund Code :  
 Selected Dept. IDs : ALL  
 Selected Outputs : ALL

ward ID: 00071188      BTCA\_Gates Foundation      Period : As at Dec 31, 2016

Project ID: 00084817	Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Loans & Financial Services		0.00
Commitments		44,389.40



2015 Scope Analysis

Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
71205	INTL CONSULTANTS-SHT TERM-TECH	685,133.07	0.00	685,133.07
71605	TRAVEL TICKETS-INTERNATIONAL	9,505.08	48,884.03	58,389.11
71615	Daily Subsistence Allow-Intl	1,062.00	21,564.46	22,626.46
71635	TRAVEL - OTHER	702.09	4,107.25	4,809.34
72140	SVC CO-INFORMATION TECHNOLOGY	432.00	0.00	432.00
72605	GRANTS TO INSTIT OTHER BENEF	271,900.00	0.00	271,900.00
72705	HOSPITALITY-SPECIAL EVENTS	4,889.38	0.00	4,889.38
72715	HOSPITALITY CATERING	35.41	0.00	35.41
73105	Rent	16,866.00	0.00	16,866.00
73410	Maint, Oper of Transport Equip	171.14	0.00	171.14
74210	PRINTING AND PUBLICATIONS	4,404.00	0.00	4,404.00
74220	TRANSLATION COSTS	345.00	0.00	345.00
75110	Facilities & Admin - Services	240,000.00	0.00	240,000.00
75705	LEARNING COSTS	3,800.00	0.00	3,800.00
<b>Total</b>		<b>1,239,245.17</b>	<b>74,555.74</b>	<b>1,313,800.91</b>

2016 Scope Analysis

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	0.00	43,817.23	43,817.23
61305	Salaries - IP Staff	0.00	11,379.87	11,379.87
61305	Salaries - IP Staff	0.00	46,701.49	46,701.49
61305	Salaries - IP Staff	0.00	18,966.42	18,966.42
61305	Salaries - IP Staff	0.00	228,846.16	228,846.16
61305	Salaries - IP Staff	0.00	124,658.35	124,658.35
61310	Post Adjustment - IP Staff	7,385.52	0.00	7,385.52
61310	Post Adjustment - IP Staff	30,309.28	0.00	30,309.28
61310	Post Adjustment - IP Staff	12,309.24	0.00	12,309.24
61310	Post Adjustment - IP Staff	126,545.07	0.00	126,545.07
61310	Post Adjustment - IP Staff	80,903.31	0.00	80,903.31
61360	OTHER PAYROLL COSTS IP	300.00	0.00	300.00
62205	Dependency Allow - GS Staff	-845.33	0.00	-845.33
62210	Contrib to Jt Staff Pens Fd-GS	2,088.96	0.00	2,088.96
62215	Contrib. to Medical, social In	944.71	0.00	944.71
62240	Annual Leave Expense - GS	-2,126.51	0.00	-2,126.51
62305	Dependency Allowances-IP Staff	659.07	0.00	659.07
62305	Dependency Allowances-IP Staff	1,952.64	0.00	1,952.64
62305	Dependency Allowances-IP Staff	1,098.36	0.00	1,098.36
62305	Dependency Allowances-IP Staff	11,503.29	0.00	11,503.29
62305	Dependency Allowances-IP Staff	3,295.18	0.00	3,295.18
62310	Contrib to Jt Staff Pens Fd-IP	3,593.34	0.00	3,593.34
62310	Contrib to Jt Staff Pens Fd-IP	14,199.64	0.00	14,199.64
62310	Contrib to Jt Staff Pens Fd-IP	5,988.93	0.00	5,988.93
62310	Contrib to Jt Staff Pens Fd-IP	70,809.32	0.00	70,809.32
62310	Contrib to Jt Staff Pens Fd-IP	38,852.20	0.00	38,852.20
62315	Contrib. to Medical, social In	1,373.40	0.00	1,373.40
62315	Contrib. to Medical, social In	11,458.37	0.00	11,458.37
62315	Contrib. to Medical, social In	2,289.04	0.00	2,289.04
62315	Contrib. to Medical, social In	26,737.78	0.00	26,737.78
62315	Contrib. to Medical, social In	10,109.47	0.00	10,109.47
62320	Mobility, Hardship, Non-remova	303.75	0.00	303.75
62320	Mobility, Hardship, Non-remova	1,433.36	0.00	1,433.36
62320	Mobility, Hardship, Non-remova	506.25	0.00	506.25
62320	Mobility, Hardship, Non-remova	3,825.61	0.00	3,825.61
62320	Mobility, Hardship, Non-remova	2,675.01	0.00	2,675.01

2016 Scope Analysis

Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
62330	Rental Supplements - IP Staff	13,002.36	0.00	13,002.36
62330	Rental Supplements - IP Staff	40,161.83	0.00	40,161.83
62330	Rental Supplements - IP Staff	3,588.50	0.00	3,588.50
62340	Annual Leave Expense - IP	-351.37	0.00	-351.37
62340	Annual Leave Expense - IP	1,443.17	0.00	1,443.17
62340	Annual Leave Expense - IP	-585.59	0.00	-585.59
62340	Annual Leave Expense - IP	22,065.99	0.00	22,065.99
62340	Annual Leave Expense - IP	6,213.30	0.00	6,213.30
63215	Reimb of Income Tax-GS Staff	13,089.00	0.00	13,089.00
63330	Ed Grt Incl Trvl&Allow-IP Stf	94.50	0.00	94.50
63330	Ed Grt Incl Trvl&Allow-IP Stf	157.50	0.00	157.50
63330	Ed Grt Incl Trvl&Allow-IP Stf	10,917.95	0.00	10,917.95
63330	Ed Grt Incl Trvl&Allow-IP Stf	315.00	0.00	315.00
63335	Home Leave Trvl & Allow-IP Stf	416.25	0.00	416.25
63335	Home Leave Trvl & Allow-IP Stf	1,850.00	0.00	1,850.00
63335	Home Leave Trvl & Allow-IP Stf	693.72	0.00	693.72
63335	Home Leave Trvl & Allow-IP Stf	8,139.91	0.00	8,139.91
63335	Home Leave Trvl & Allow-IP Stf	2,620.89	0.00	2,620.89
63350	Reimb of Income Tax-IP Staff	29,185.50	0.00	29,185.50
63350	Reimb of Income Tax-IP Staff	48,642.50	0.00	48,642.50
63360	MEDICAL EXAMS(INCL PRE-EMPL)	1,313.59	0.00	1,313.59
63530	Contribution to EOS Benefits	2,346.84	0.00	2,346.84
63530	Contribution to EOS Benefits	2,887.91	0.00	2,887.91
63530	Contribution to EOS Benefits	1,172.85	0.00	1,172.85
63530	Contribution to EOS Benefits	13,327.19	0.00	13,327.19
63530	Contribution to EOS Benefits	7,708.61	0.00	7,708.61
63535	Contribution to Security	2,659.74	0.00	2,659.74
63535	Contribution to Security	3,272.98	0.00	3,272.98
63535	Contribution to Security	1,329.24	0.00	1,329.24
63535	Contribution to Security	15,104.10	0.00	15,104.10
63535	Contribution to Security	8,736.45	0.00	8,736.45
63540	Contribution to Training	225.18	0.00	225.18
63540	Contribution to Training	924.13	0.00	924.13
63540	Contribution to Training	375.30	0.00	375.30
63540	Contribution to Training	4,264.76	0.00	4,264.76
63540	Contribution to Training	2,466.73	0.00	2,466.73
63545	Contribution to ICT	938.73	0.00	938.73
63545	Contribution to ICT	1,155.14	0.00	1,155.14
63545	Contribution to ICT	469.14	0.00	469.14
63545	Contribution to ICT	5,330.84	0.00	5,330.84
63545	Contribution to ICT	3,083.40	0.00	3,083.40
63550	Contributions to MAIP	156.42	0.00	156.42
63550	Contributions to MAIP	192.50	0.00	192.50
63550	Contributions to MAIP	78.18	0.00	78.18
63550	Contributions to MAIP	888.54	0.00	888.54
63550	Contributions to MAIP	513.91	0.00	513.91
63555	Contribution to UN JFA	2,033.94	0.00	2,033.94
63555	Contribution to UN JFA	2,502.84	0.00	2,502.84
63555	Contribution to UN JFA	1,016.46	0.00	1,016.46
63555	Contribution to UN JFA	11,550.23	0.00	11,550.23
63555	Contribution to UN JFA	6,680.80	0.00	6,680.80
63560	Contributions to Appendix D	156.42	0.00	156.42
63560	Contributions to Appendix D	192.50	0.00	192.50
63560	Contributions to Appendix D	78.18	0.00	78.18

2016 Scope Analysis

Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
63560	Contributions to Appendix D	888.54	0.00	888.54
63560	Contributions to Appendix D	513.91	0.00	513.91
64306	APPOINTMENT-TICKET COSTS	15,327.00	0.00	15,327.00
64307	APPOINTMENT-SUBSISTENCE ALLOW	83,526.24	0.00	83,526.24
64308	APPOINTMENTS-LUMP SUM	7,984.86	0.00	7,984.86
64309	APPOINTMENT-SHIPMENTS	41,000.00	0.00	41,000.00
64398	DIRECT PROJECT COST-STAFF	528.54	0.00	528.54
65115	Contributions to ASHI Reserve	5,006.67	0.00	5,006.67
65115	Contributions to ASHI Reserve	6,160.88	0.00	6,160.88
65115	Contributions to ASHI Reserve	2,502.09	0.00	2,502.09
65115	Contributions to ASHI Reserve	28,431.30	0.00	28,431.30
65115	Contributions to ASHI Reserve	16,445.01	0.00	16,445.01
65135	Payroll Mgt Cost Recovery ATLA	666.36	0.00	666.36
65135	Payroll Mgt Cost Recovery ATLA	515.04	0.00	515.04
65135	Payroll Mgt Cost Recovery ATLA	144.90	0.00	144.90
65135	Payroll Mgt Cost Recovery ATLA	2,485.05	0.00	2,485.05
65135	Payroll Mgt Cost Recovery ATLA	1,094.46	0.00	1,094.46
71205	INTL CONSULTANTS-SHT TERM-TECH	332,626.51	0.00	332,626.51
71305	LOCAL CONSULT.-SHT TERM-TECH	300.00	0.00	300.00
71310	LOCAL CONSULT.-SHORT TERM-SUPP	1,380.00	0.00	1,380.00
71405	SERVICE CONTRACTS-INDIVIDUALS	1,300.00	0.00	1,300.00
71405	SERVICE CONTRACTS-INDIVIDUALS	8,654.18	0.00	8,654.18
71410	MAIP Premium SC	679.13	0.00	679.13
71415	Contribution to Security SC	334.02	0.00	334.02
71605	TRAVEL TICKETS-INTERNATIONAL	95.81	1,760.90	1,856.71
71605	TRAVEL TICKETS-INTERNATIONAL	67,773.91	131,321.25	199,095.16
71605	TRAVEL TICKETS-INTERNATIONAL	1,320.75	22,337.54	23,658.29
71610	Travel Tickets-Local	794.57	0.00	794.57
71615	DAILY SUBSISTENCE ALLOW-INTL	0.00	120.00	120.00
71615	DAILY SUBSISTENCE ALLOW-INTL	33,188.38	41,665.97	74,854.35
71615	DAILY SUBSISTENCE ALLOW-INTL	0.00	5,165.50	5,165.50
71625	DAILY SUBSIST ALLOW-MTG PARTIC	657.78	0.00	657.78
71635	TRAVEL - OTHER	692.00	0.00	692.00
71635	TRAVEL - OTHER	3,914.73	12,785.00	16,699.73
71635	TRAVEL - OTHER	0.00	891.50	891.50
72120	SVC CO-TRADE AND BUSINESS SERV	24,733.25	0.00	24,733.25
72415	COURIER CHARGES	2,004.87	0.00	2,004.87
72425	MOBILE TELEPHONE CHARGES	122.17	0.00	122.17
72425	MOBILE TELEPHONE CHARGES	657.42	0.00	657.42
72425	MOBILE TELEPHONE CHARGES	3,586.09	0.00	3,586.09
72425	MOBILE TELEPHONE CHARGES	812.47	0.00	812.47
72445	COMMON SERVICES-COMMUNICATIONS	1,305.03	0.00	1,305.03
72505	STATIONERY OTHER OFFICE SUPP	264.43	0.00	264.43
72505	STATIONERY OTHER OFFICE SUPP	58.77	0.00	58.77
72515	PRINT MEDIA	10.04	0.00	10.04
72605	GRANTS TO INSTIT OTHER BENEF	280,000.00	0.00	280,000.00
72705	HOSPITALITY-SPECIAL EVENTS	28,461.92	0.00	28,461.92
72715	HOSPITALITY CATERING	276.86	0.00	276.86
72715	HOSPITALITY CATERING	9.80	0.00	9.80
72715	HOSPITALITY CATERING	26,190.30	0.00	26,190.30
72815	INFORM TECHNOLOGY SUPPLIES	28.21	0.00	28.21
72815	INFORM TECHNOLOGY SUPPLIES	721.90	0.00	721.90
73105	Rent	31,417.10	0.00	31,417.10
73107	RENT - MEETING ROOMS	800.00	0.00	800.00

2016 Scope Analysis

Account code per CDR report	Expense Category	Inscope expenses in USD	Out of scope expenses in USD	Total expenses as per CDR
73310	MAINT LICENCING OF SOFTWARE	522.19	0.00	522.19
73310	MAINT LICENCING OF SOFTWARE	575.00	0.00	575.00
73310	MAINT LICENCING OF SOFTWARE	4,741.45	0.00	4,741.45
73405	Rental & Maint-Other Office Eq	6.20	0.00	6.20
73505	Reimb to UNDP for Supp Srvs	559.14	0.00	559.14
74210	PRINTING AND PUBLICATIONS	4,283.06	0.00	4,283.06
74210	PRINTING AND PUBLICATIONS	62.95	0.00	62.95
74220	TRANSLATION COSTS	9,887.22	0.00	9,887.22
74225	OTHER MEDIA COSTS	4,500.00	0.00	4,500.00
74525	Sundry	118.10	0.00	118.10
74598	DIRECT PROJECT COSTS - GOE	338.27	0.00	338.27
74599	UNDP cost recovery chrgs-Bills	18,455.22	0.00	18,455.22
74599	UNDP cost recovery chrgs-Bills	2,431.10	0.00	2,431.10
74599	UNDP cost recovery chrgs-Bills	528.50	0.00	528.50
74599	UNDP cost recovery chrgs-Bills	70.10	0.00	70.10
74696	PP E EXPENSED ITEMS	6,809.48	0.00	6,809.48
74720	DISTRIBUTION COST	47.00	0.00	47.00
74725	OTHER L.T.S.H.	217.54	0.00	217.54
75705	LEARNING COSTS	5,404.20	0.00	5,404.20
75705	LEARNING COSTS	26,617.78	0.00	26,617.78
75705	LEARNING COSTS	2,854.19	0.00	2,854.19
76125	REALIZED LOSS	39.20	0.00	39.20
76135	REALIZED GAIN	-39.27	0.00	-39.27
	Stationery & other Office Supp	85.00	0.00	85.00
	PP&E Expensed Items	0.00	0.00	0.00
<b>Total</b>		<b>1,934,779.81</b>	<b>690,417.18</b>	<b>2,625,196.99</b>
<b>Grand total</b>		<b>3,174,024.98</b>	<b>764,972.92</b>	<b>3,938,997.90</b>