

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNCDF PROJECT IN THAILAND

The CleanStart Project
(Directly Implemented Project No. 86682, Output No. 93921)

Report No. 1855
Issue Date: 25 July 2017

**Report on the Audit of UNCDF Project in Thailand
The CleanStart Project
(Project No. 86682, Output No. 93921)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA Geneva (the audit firm), from 29 May to 5 June 2017 conducted an audit of The CleanStart Project, Project No. 86682, Output No. 93921 (the Project), which is directly implemented and managed by the UNCDF Office in Thailand (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 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 UNCDF Office in Thailand. The audit did not cover the Statement of Assets as no assets were purchased 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 and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*	
Amount (in \$ '000)	Opinion
1,446	Unqualified

* Expenditures recorded in the Combined Delivery Report were \$2.11 million. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$0.67 million).

The audit did not result in any recommendations.



Brett Simpson
Officer-in-Charge
Office of Audit and Investigations

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.



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Capital Development Fund (UNCDF) Regional
Office in Bangkok
Directly Implemented (DIM) Project ID 86682
“The CleanStart Project - Output ID 93921”
- Bangkok, Thailand -
For the year ended 31 December 2016



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KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

P.O. Box 347
CH-1211 Geneva 13

Telephone +41 58 249 25 15
Fax +41 58 249 25 13
www.kpmg.ch

Executive Summary

KPMG Geneva conducted the financial audit of UNCDF Thailand directly implemented project number 86682 "The CleanStart Project - Output no. 93921" (the project) for the period 1 January to 31 December 2016. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Statement of Expenditures

Unmodified

Amount in USD

In scope (audited expenses)	1,446,443.82
Out of scope expenses (unaudited expenses) – Expenses processed outside of the UNCDF Regional Office in Bangkok or expenses incurred or undertaken at the level of "responsible parties" or other UN agencies)	<u>668,300.73</u>
Total expenses reported in the CDR	<u>2,114,744.55</u>

Project Statement of Fixed Assets

Not Applicable (The project did not have assets as at 31 December 2016)

Statement of Cash Position

Not Applicable (The project did not have a dedicated bank account)

There were no reportable findings with a Medium or High priority rating consequently we do not provide a management letter. The project was not implemented in prior period consequently no audit findings for follow up.

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki

Geneva, 21 July 2017



Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the Directly Implemented (DIM) project statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2016 and the fund utilization as at 31 December 2016 are fairly presented in accordance with 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.
- 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. Even though this procedures were required to be performed as per the terms of reference, the project did not have any fixed assets as at 31 December 2016 and as such we do not express an opinion on the statement of fixed assets.
- 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. Even though this procedures were required to be performed as per the terms of reference, the project did not have a dedicated bank account and as such we do not express an opinion on the statement of cash.

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 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.



KPMG SA
Audit Western Switzerland
111 Rue de Lyon
CH-1203 Geneva

P.O. Box 347
CH-1211 Geneva 13

Telephone +41 58 249 25 15
Fax +41 58 249 25 13
www.kpmg.ch

Independent Auditors' Report

Statement of Expenditures

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement of expenditures") of the UNCDF project No. 86682, The Clean Start Project - Output no. 93921 for the period 1 January to 31 December 2016.

The CDR expenditure totaling USD 2,114,744.55, is comprised of expenditure directly incurred by the UNCDF Regional Office in Bangkok for an amount of USD 1,446,443.82 and expenditure incurred by entities other than the Country Office for an amount of USD 668,300.73. Our audit only covered the expenditure directly incurred by the UNCDF Regional Office in Bangkok of USD 1,446,443.82.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 1,446,443.82 directly incurred by the UNCDF Regional Office in Bangkok and charged to the project for the period 1 January 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 Pigeon
Partner

Henri Mwaniki

Geneva, 21 July 2017

Annex

Annex 1: Statement of expenditures



Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2016)
Selected Award Id: 00086682
Selected Project Id: ALL

Award ID : 00086682 CLEANSTART(SIDA LDGR)	Period :	Jan-Dec (2016)		
Project ID : 00093921 CLEANSTART(SIDA LDGR)	Impl. Partner :	UNCDF UNCDF		
	Location :	UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Activity : OUTPUT 1 (1. FINANCE FOR CLEAN ENERGY)

Fund : G2950(Cost Sharing)

64398 - Direct Project Cost-Staff	0.00	628.65	0.00	628.65
71205 - Intl Consultants-Sht Term-Tech	0.00	111,323.25	0.00	111,323.25
71605 - Travel Tickets-International	0.00	4,609.28	0.00	4,609.28
71615 - Daily Subsistence Allow-Intl	0.00	15,503.48	0.00	15,503.48
71620 - Daily Subsistence Allow-Local	0.00	268.06	0.00	268.06
72605 - Grants to Instit & other Benef	0.00	175,208.00	0.00	175,208.00
72625 - Capital Grants - Financial Ser	0.00	69,000.00	0.00	69,000.00
73505 - Reimb to UNDP for Supp Svcs	0.00	314.94	0.00	314.94
74510 - Bank Charges	0.00	4.66	0.00	4.66
74598 - Direct Project Costs - GOE	0.00	128.79	0.00	128.79
74599 - UNDP cost recovery chrgs-Bills	0.00	4,228.00	0.00	4,228.00
76125 - Realized Loss	0.00	11.67	0.00	11.67
76135 - Realized Gain	0.00	-42.86	0.00	-42.86

Total for Fund G2950 0.00 381,185.92 0.00 381,185.92

Total for Activity OUTPUT 1 0.00 381,185.92 0.00 381,185.92

Activity : OUTPUT 2 (1. TA FOR CLEAN ENERGY)

Fund : G2950(Cost Sharing)

61305 - Salaries - IP Staff	0.00	32,255.04	0.00	32,255.04
61310 - Post Adjustment - IP Staff	0.00	11,664.82	0.00	11,664.82
62305 - Dependency Allowances-IP Staff	0.00	2,741.10	0.00	2,741.10
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	9,799.98	0.00	9,799.98
62315 - Contrib. to medical, social in	0.00	1,616.62	0.00	1,616.62
62320 - Mobility, Hardship, Non-remova	0.00	1,006.08	0.00	1,006.08
62330 - Rental Supplements - IP Staff	0.00	898.95	0.00	898.95
62340 - Annual Leave Expense - IP	0.00	4,233.01	0.00	4,233.01
63330 - Ed Grt Ind Trvl&Allow-IP Stf	0.00	11,992.80	0.00	11,992.80
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,695.87	0.00	1,695.87
63530 - Contribution to EOS Benefits	0.00	1,646.96	0.00	1,646.96
63535 - Contribution to Security	0.00	1,866.62	0.00	1,866.62
63540 - Contribution to Training	0.00	527.04	0.00	527.04
63545 - Contribution to ICT	0.00	658.83	0.00	658.83
63550 - Contributions to MAIP	0.00	109.77	0.00	109.77
63555 - Contribution to UN JFA	0.00	1,427.43	0.00	1,427.43
63560 - Contributions to Appendix D	0.00	109.77	0.00	109.77
64306 - Appointment-Ticket Costs	0.00	1,382.00	0.00	1,382.00
64307 - Appointment-Subsistence Allow	0.00	8,025.00	0.00	8,025.00
64308 - Appointments-Lump Sum	0.00	3,912.01	0.00	3,912.01
64309 - Appointment-Shipments	0.00	7,500.00	0.00	7,500.00
64340 - Staff related Cost-Others	0.00	161.52	0.00	161.52
64398 - Direct Project Cost-Staff	0.00	1,339.77	0.00	1,339.77
65115 - Contributions to ASHI Reserve	0.00	3,513.59	0.00	3,513.59
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71205 - Intl Consultants-Sht Term-Tech	0.00	156,677.83	0.00	156,677.83
71605 - Travel Tickets-International	0.00	7,115.45	0.00	7,115.45
71610 - Travel Tickets-Local	0.00	134.28	0.00	134.28
71615 - Daily Subsistence Allow-Intl	0.00	12,939.33	0.00	12,939.33
71620 - Daily Subsistence Allow-Local	0.00	167.07	0.00	167.07



UN Capital Development Fund

Report ID: UNGL143G

UNCDF Combined Delivery Report

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Award ID : 00086682 CLEANSTART(SIDA LDGR)		Period :	Jan-Dec (2016)	
Project ID : 00093921 CLEANSTART(SIDA LDGR)		Impl. Partner :	UNCDF UNCDF	
		Location :	UN Capital Development Fund	
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
71635 - Travel - Other	0.00	33.13	0.00	33.13
72415 - Courier Charges	0.00	40.21	0.00	40.21
72605 - Grants to Instit & other Benef	0.00	350,883.26	0.00	350,883.26
73505 - Reimb to UNDP for Supp Srvs	0.00	1,098.56	0.00	1,098.56
74598 - Direct Project Costs - GOE	0.00	297.16	0.00	297.16
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	583.48	0.00	583.48
75706 - Learning - ticket costs	0.00	261.45	0.00	261.45
75707 - Learning - subsistence allowan	0.00	807.00	0.00	807.00
76125 - Realized Loss	0.00	4.56	0.00	4.56
76135 - Realized Gain	0.00	- 1,346.42	0.00	- 1,346.42
Total for Fund G2950	0.00	640,167.21	0.00	640,167.21
Total for Activity OUTPUT 2	0.00	640,167.21	0.00	640,167.21
Activity : OUTPUT 3 (3. KNOWLEDGE AND LEARNING)				
Fund : G2950(Cost Sharing)				
61305 - Salaries - IP Staff	0.00	89,189.10	0.00	89,189.10
61310 - Post Adjustment - IP Staff	0.00	26,600.02	0.00	26,600.02
62305 - Dependency Allowances-IP Staff	0.00	3,988.15	0.00	3,988.15
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	28,098.71	0.00	28,098.71
62315 - Contrib. to medical, social in	0.00	2,399.44	0.00	2,399.44
62320 - Mobility, Hardship, Non-remova	0.00	13,359.15	0.00	13,359.15
62330 - Rental Supplements - IP Staff	0.00	5,958.41	0.00	5,958.41
62340 - Annual Leave Expense - IP	0.00	2,214.51	0.00	2,214.51
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,791.98	0.00	3,791.98
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,006.23	0.00	3,006.23
63530 - Contribution to EOS Benefits	0.00	4,328.40	0.00	4,328.40
63535 - Contribution to Security	0.00	4,905.58	0.00	4,905.58
63540 - Contribution to Training	0.00	1,385.08	0.00	1,385.08
63545 - Contribution to ICT	0.00	1,731.45	0.00	1,731.45
63550 - Contributions to MAIP	0.00	288.53	0.00	288.53
63555 - Contribution to UN JFA	0.00	3,751.30	0.00	3,751.30
63560 - Contributions to Appendix D	0.00	288.53	0.00	288.53
64306 - Appointment-Ticket Costs	0.00	7,257.00	0.00	7,257.00
64307 - Appointment-Subsistence Allow	0.00	9,795.00	0.00	9,795.00
64308 - Appointments-Lump Sum	0.00	3,996.62	0.00	3,996.62
64309 - Appointment-Shipments	0.00	9,673.00	0.00	9,673.00
64322 - Reassignmnts-Subsistence Allow	0.00	6,480.00	0.00	6,480.00
64323 - Reassignments-Lump Sum	0.00	5,898.47	0.00	5,898.47
64398 - Direct Project Cost-Staff	0.00	1,178.32	0.00	1,178.32
65115 - Contributions to ASHI Reserve	0.00	9,234.07	0.00	9,234.07
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,158.84	0.00	1,158.84
71205 - Intl Consultants-Sht Term-Tech	0.00	123,411.57	0.00	123,411.57
71605 - Travel Tickets-International	0.00	2,066.41	0.00	2,066.41
71610 - Travel Tickets-Local	0.00	149.63	0.00	149.63
71615 - Daily Subsistence Allow-Intl	0.00	5,936.65	0.00	5,936.65
71620 - Daily Subsistence Allow-Local	0.00	138.93	0.00	138.93
71635 - Travel - Other	0.00	409.10	0.00	409.10
72105 - Svc Co-Construction & Engineer	0.00	17,382.98	0.00	17,382.98
72430 - Postage and Pouch	0.00	4.02	0.00	4.02
72605 - Grants to Instit & other Benef	0.00	60,000.00	0.00	60,000.00
73305 - Maint & Licensing of Hardware	0.00	95.44	0.00	95.44
73505 - Reimb to UNDP for Supp Srvs	0.00	1,033.04	0.00	1,033.04
74210 - Printing and Publications	0.00	1,629.58	0.00	1,629.58
74215 - Promotional Materials and Dist	0.00	3,036.88	0.00	3,036.88
74225 - Other Media Costs	0.00	433.84	0.00	433.84
74598 - Direct Project Costs - GOE	0.00	264.09	0.00	264.09
75705 - Learning costs	0.00	6,054.06	0.00	6,054.06

KPMG

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Award ID : 00086682 CLEANSTART(SIDA LDGR)	Period :	Jan-Dec (2016)
Project ID : 00093921 CLEANSTART(SIDA LDGR)	Impl. Partner :	UNCDF UNCDF
	Location :	UN Capital Development Fund

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
76125 - Realized Loss	0.00	12.81	0.00	12.81
76135 - Realized Gain	0.00	- 1.62	0.00	- 1.62
Total for Fund G2950	0.00	472,013.30	0.00	472,013.30
Total for Activity OUTPUT 3	0.00	472,013.30	0.00	472,013.30

Activity : OUTPUT 4 (4. ADVOCACY AND PARTNERSHIP)

Fund : G2950(Cost Sharing)

64398 - Direct Project Cost-Staff	0.00	1,006.07	0.00	1,006.07
71205 - Intl Consultants-Sht Term-Tech	0.00	57,073.27	0.00	57,073.27
71605 - Travel Tickets-International	0.00	36,206.28	0.00	36,206.28
71615 - Daily Subsistence Allow-Intl	0.00	17,518.45	0.00	17,518.45
72605 - Grants to Instit & other Benef	0.00	100,000.00	0.00	100,000.00
74598 - Direct Project Costs - GOE	0.00	227.89	0.00	227.89
75706 - Learning - ticket costs	0.00	740.76	0.00	740.76
76125 - Realized Loss	0.00	70.68	0.00	70.68
76135 - Realized Gain	0.00	- 181.22	0.00	- 181.22
Total for Fund G2950	0.00	212,662.18	0.00	212,662.18
Total for Activity OUTPUT 4	0.00	212,662.18	0.00	212,662.18

Activity : OUTPUT 5 (5. PROGRAMME IMPLEMENTATION)

Fund : G2950(Cost Sharing)

61105 - Salaries - NP Staff	0.00	4,827.74	0.00	4,827.74
61205 - Salaries - GS Staff	0.00	205.72	0.00	205.72
61305 - Salaries - IP Staff	0.00	155,094.18	0.00	155,094.18
61310 - Post Adjustment - IP Staff	0.00	31,476.90	0.00	31,476.90
62105 - Dependency Allowance-NP Staff	0.00	57.21	0.00	57.21
62110 - Contrib Joint Staff Pension-NP	0.00	959.96	0.00	959.96
62115 - Contrib to Med,SocIns-NP Staff	0.00	350.02	0.00	350.02
62140 - Annual Leave Expense - NO	0.00	553.19	0.00	553.19
62205 - Dependency Allow - GS Staff	0.00	22.93	0.00	22.93
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	40.13	0.00	40.13
62215 - Contrib. to Medical, social In	0.00	20.43	0.00	20.43
62240 - Annual Leave Expense - GS	0.00	22.68	0.00	22.68
62305 - Dependency Allowances-IP Staff	0.00	5,858.03	0.00	5,858.03
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	27,068.74	0.00	27,068.74
62315 - Contrib. to medical, social in	0.00	2,328.66	0.00	2,328.66
62320 - Mobility, Hardship, Non-remova	0.00	2,700.00	0.00	2,700.00
62330 - Rental Supplements - IP Staff	0.00	13,263.06	0.00	13,263.06
62340 - Annual Leave Expense - IP	0.00	3,642.47	0.00	3,642.47
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,427.61	0.00	3,427.61
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,699.96	0.00	3,699.96
63530 - Contribution to EOS Benefits	0.00	4,632.83	0.00	4,632.83
63535 - Contribution to Security	0.00	5,250.62	0.00	5,250.62
63540 - Contribution to Training	0.00	1,422.10	0.00	1,422.10
63545 - Contribution to ICT	0.00	1,853.10	0.00	1,853.10
63550 - Contributions to MAIP	0.00	308.88	0.00	308.88
63555 - Contribution to UN JFA	0.00	4,015.19	0.00	4,015.19
63560 - Contributions to Appendix D	0.00	308.88	0.00	308.88
64308 - Appointments-Lump Sum	0.00	10,112.37	0.00	10,112.37
64398 - Direct Project Cost-Staff	0.00	241.75	0.00	241.75
65115 - Contributions to ASHI Reserve	0.00	9,883.50	0.00	9,883.50
65135 - Payroll Mgt Cost Recovery ATLA	0.00	823.93	0.00	823.93



Award ID : 00086682 CLEANSTART(SIDA LDGR)		Period :	Jan-Dec (2016)	
Project ID : 00093921 CLEANSTART(SIDA LDGR)		Impl. Partner :	UNCDF UNCDF	
		Location :	UN Capital Development Fund	
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
71405 - Service Contracts-Individuals	0.00	66,020.82	0.00	66,020.82
71410 - MAIP Premium SC	0.00	146.79	0.00	146.79
71415 - Contribution to Security SC	0.00	2,496.45	0.00	2,496.45
71605 - Travel Tickets-International	0.00	4,589.24	0.00	4,589.24
71615 - Daily Subsistence Allow-Int'l	0.00	2,765.40	0.00	2,765.40
71620 - Daily Subsistence Allow-Local	0.00	49.03	0.00	49.03
71635 - Travel - Other	0.00	63.00	0.00	63.00
72120 - Svc Co-Trade and Business Serv	0.00	25.96	0.00	25.96
72220 - Furniture	0.00	170.43	0.00	170.43
72370 - Security related goods and mat	0.00	91.02	0.00	91.02
72405 - Acquisition of Communic Equip	0.00	1,126.95	0.00	1,126.95
72415 - Courier Charges	0.00	6.40	0.00	6.40
72425 - Mobile Telephone Charges	0.00	182.11	0.00	182.11
72435 - E-mail-Subscription	0.00	562.47	0.00	562.47
72445 - Common Services-Communications	0.00	309.00	0.00	309.00
72505 - Stationery & other Office Supp	0.00	509.22	0.00	509.22
72515 - Print Media	0.00	99.64	0.00	99.64
72815 - Inform Technology Supplies	0.00	558.87	0.00	558.87
72966 - Licenses and other	0.00	283.27	0.00	283.27
73105 - Rent	0.00	12,586.00	0.00	12,586.00
73125 - Common Services-Premises	0.00	4,756.90	0.00	4,756.90
73405 - Rental & Maint-Other Office Eq	0.00	950.29	0.00	950.29
73410 - Maint, Oper of Transport Equip	0.00	477.53	0.00	477.53
73505 - Reimb to UNDP for Supp Srvs	0.00	2,847.17	0.00	2,847.17
74110 - Audit Fees	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	448.98	0.00	448.98
74598 - Direct Project Costs - GOE	0.00	738.53	0.00	738.53
74599 - UNDP cost recovery chrgs-Bills	0.00	9,173.21	0.00	9,173.21
74696 - PP&E Expensed Items	0.00	1,380.00	0.00	1,380.00
75705 - Learning costs	0.00	136.96	0.00	136.96
76125 - Realized Loss	0.00	60.42	0.00	60.42
76135 - Realized Gain	0.00	- 37.26	0.00	- 37.26
77385 - Contribution to Security	0.00	668.37	0.00	668.37
Total for Fund G2950	0.00	408,715.94	0.00	408,715.94
Total for Activity OUTPUT 5	0.00	408,715.94	0.00	408,715.94
Total for Project : 00093921	0.00	2,114,744.55	0.00	2,114,744.55
Award Total :	0.00	2,114,744.55	0.00	2,114,744.55

[Signature]

[Signature]

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

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

Signed By :

[Signature]

Date :

02 MARCH 2017

Vincent Wierda
CleanStart Programme Manager





Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2016)
Selected Project ID : 00086682
Selected Fund Code :
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00086682 CLEANSTART(SIDA LDGR) Period : As at Dec 31, 2016

Project ID: 00093921 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	0.00