

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP TOGO**

**PUDC TOGO**

**(Directly Implemented Project No. 105760)**  
**(Infrastructures et Equipements, Output No. 106856 and**  
**Gestion du Programme, Output No. 106860)**

**Report No. 1962**

**Issue Date: 13 July 2018**

**Report on the Audit of UNDP Togo  
PUDC Togo (Project No. 105760)  
Infrastructures et Equipements (Output No. 106856) and  
Gestion du Programme (Output No. 106860)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 23 to 28 April 2018, conducted an audit of PUDC Togo, Project No.105760 (Infrastructures et Equipements, Output No. 106856 and Gestion du Programme, Output No. 106860) (the Project), which is directly implemented and managed by the UNDP Country Office in Togo (the Office). The last audit of the Project was conducted by OAI through Deloitte Togo in 2017 and covered project expenditure from 1 January to 31 December 2016. At that time, the Project was recorded under Project No. 49972, Output No. 99900.

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 expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December as well as Statement of Assets as and Statement of Cash Position as of 31 December 2017. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centers and UNDP Headquarters) or expenses of other United Nations agencies.

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

**Overall audit rating**

Based on the audit report submitted by the audit firm, the results are presented in the table below:

Output Nos.	Project Expenses*		Project Assets		Cash	
	Amount (in \$ '000)	Opinion**	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
106856 & 106860	17,260	Unmodified	326	Unmodified	23,992	Unmodified

\*Expenditures recorded in the Combined Delivery Report was \$21.8 million. Excluded from the audit scope were transactions that relate to expenditures processed and approved in locations outside of the country (\$4.5 million).

\*\*Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

**Implementation status of previous OAI audit recommendations:**

The previous audit (Report No. 1819, issued on 6 September 2017) had three recommendations, all of which were fully implemented.

<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 and action plan

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 Development Programme  
(UNDP)**

Report of the Independent Auditor on  
the United Nations Development Programme (UNDP)  
Directly Implemented (DIM) Project ID 105760 – Output no.  
106856 & 106860  
“PUDC Togo”  
- Lomé, Togo -  
For the year ended 31 December 2017



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## Executive Summary

KPMG Geneva conducted the financial audit of UNDP project number 105760 “PUDC Togo – Output no. 106856 & 106860” (the project) for the period 1 January to 31 December 2017. 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:

<b>Statement of Financial Position*</b>	<b>Unmodified</b>
<b>Statement of Fixed Assets</b>	<b>Unmodified</b>
<b>Statement of Cash Position</b>	<b>Unmodified</b>

\* Statement of Financial Position includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement (“the statement”); and (c) the project - related accounts receivable and accounts payable.

There were no reportable findings with a medium or high priority rating for the current period. In addition, all audit findings identified in the prior period audit were noted to be fully implemented.

KPMG SA

Pierre-Henri Pingeon  
*Partner*

Henri Mwaniki  
*Senior Manager*

Geneva, 26 June 2018

## **Audit Objectives and Scope**

The objective of the financial audit was to express an opinion on the project financial position which includes:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2017 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official Statements. Other forms of Statements of expenses that may be prepared by a project office are not accepted. The CDR and the Funds Utilization statement should be duly signed by authorized representatives of both the audit firm and the UNDP country office.
- Expressing an opinion on whether the Statement of Fixed Assets, at Net Book Value, presents fairly the balance of assets of the UNDP project as at 31 December 2017. This Statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. 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 held by the project presents fairly the cash and bank balance of the project as at 31 December 2017. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts this type of opinion is not required.

- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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 UNDP DIM project, between 1 January and 31 December 2017. 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 UNDP Regional Offices and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.



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## **Independent Auditors' Report**

### **Opinion on Financial Position**

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

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We have audited the financial position of the UNDP project No. 105760 "PUDC Togo – Output no. 106856 & 106860" for the period 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement ("The Statement"); and (c) the project related accounts receivable and accounts payable.

The CDR expenditure totaling US\$ 21,750,609.07, is comprised of expenditure directly incurred by the UNDP Country Office in Togo for an amount of USD US\$ 17,260,493.30 and expenditure incurred by entities other than the Country Office for an amount of US\$ 4,490,115.77. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Togo of US\$ 17,260,493.30.

### **Unmodified Opinion**

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of US\$ 17,260,493.30 directly incurred by the UNDP Country Office in Togo and charged to the project for the period 1 January to 31 December 2017 in accordance with UNDP 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 UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilisation section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

### **Management responsibilities**

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

### **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  
*Senior Manager*

Geneva, 26 June 2018



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## **Independent Auditors' Report**

### **Statement of Fixed Assets**

To: Office of Audit and Investigations (OAI),  
United Nations Development Programme (UNDP)

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We have audited the accompanying statement of fixed assets of the UNDP project No. 105760 "PUDC Togo – Output no. 106856 & 106860" as at 31 December 2017.

### **Unmodified Opinion**

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 105760 amounting to US\$ 325,729.94 as at 31 December 2017 in accordance with UNDP accounting policies.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management responsibilities**

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

### **Auditor's responsibilities for the audit**

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

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

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

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

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Geneva, 26 June 2018



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## **Independent Auditors' Report**

### **Statement of Cash**

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

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We have audited the accompanying statement of cash of the UNDP project No. 105760 "PUDC Togo – Output no. 106856 & 106860" as at 31 December 2017.

### **Unmodified Opinion**

In our opinion, the accompanying statement of cash presents fairly, in all material respects, the cash and bank balance of the UNDP project No. 105760 "PUDC Togo – Output no. 106856 & 106860" amounting to USD 23,992,282.51 (XOF 13,172,003,021) as at 31 December 2017 in accordance with UNDP accounting policies.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of cash section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management responsibilities**

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

### **Auditor's responsibilities**

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

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

- Identify and assess the risks of material misstatement of the statement of cash, 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.
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KPMG SA



Pierre-Henri Pingeon  
*Partner*



Henri Mwaniki  
*Senior Manager*

Geneva, 26 June 2018

## **Annexes**

Annex 1: Combined Delivery Report and Funds Utilization Statement – output 106856

# Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 23-02-2018 13:02:21

## Selection Criteria :

Business Unit : TGO10  
Period : Jan-Dec (2017)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00106856

Project Id : 00105760 PUDC Togo		Period :	Jan-Dec (2017)	
Output # : 00106856 Infrastructures & Equipements		Impl. Partner :	99999 UNDP	
		Location :	TGOBAP2001- RESREP	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

## Activity : AGRICULTURE (Agriculture)

### Ind : 30071 (Programme Cost Sharing GOV1)

71620 - Daily Subsistence Allow-Local	0.00	4,345.61	0.00	4,345.61
72311 - Fuel, petroleum and other oils	0.00	751.83	0.00	751.83
72425 - Mobile Telephone Charges	0.00	29.28	0.00	29.28
72505 - Stationery & other Office Supp	0.00	2,209.59	0.00	2,209.59
75105 - Facilities & Admin - Implement	0.00	220.09	0.00	220.09
76125 - Realized Loss	0.00	39.14	0.00	39.14
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>7,595.54</b>	<b>0.00</b>	<b>7,595.54</b>

<b>Total for Activity AGRICULTURE</b>	<b>0.00</b>	<b>7,595.54</b>	<b>0.00</b>	<b>7,595.54</b>
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## Activity : ASSAINISSEMENT (Assainissement)

### Ind : 30071 (Programme Cost Sharing GOV1)

71205 - Intl Consultants-Sht Term-Tech	0.00	3,000.00	0.00	3,000.00
72105 - Svc Co-Construction & Engineer	0.00	170,987.71	0.00	170,987.71
72215 - Transportation Equipment	0.00	11,754.00	0.00	11,754.00
74210 - Printing and Publications	0.00	1,899.70	0.00	1,899.70
75105 - Facilities & Admin - Implement	0.00	5,629.25	0.00	5,629.25
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>193,270.66</b>	<b>0.00</b>	<b>193,270.66</b>

<b>Total for Activity ASSAINISSEMENT</b>	<b>0.00</b>	<b>193,270.66</b>	<b>0.00</b>	<b>193,270.66</b>
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## Activity : EDUCATION (Education)

### Ind : 30071 (Programme Cost Sharing GOV1)

71620 - Daily Subsistence Allow-Local	0.00	- 97.16	0.00	- 97.16
72105 - Svc Co-Construction & Engineer	0.00	2,659,886.91	0.00	2,659,886.91
73107 - Rent - Meeting Rooms	0.00	8,066.58	0.00	8,066.58
74210 - Printing and Publications	0.00	6,214.35	0.00	6,214.35
75105 - Facilities & Admin - Implement	0.00	80,222.11	0.00	80,222.11
76125 - Realized Loss	0.00	0.11	0.00	0.11
76135 - Realized Gain	0.00	- 453.93	0.00	- 453.93
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>2,753,838.97</b>	<b>0.00</b>	<b>2,753,838.97</b>

Combined Delivery Report by Activity

UN Development Programme

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Port ID: unglcdrb

Run Time: 23-02-2018 13:02:21

Project Id : 00105760 PUDC Togo	Period : Jan-Dec (2017)
Output # : 00106856 Infrastructures & Equipements	Impl. Partner : 99999 UNDP
	Location : TGOBAP2001- RESREP

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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Total for Activity EDUCATION	0.00	2,753,838.97	0.00	2,753,838.97
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Activity : ENERGIE (Energie)

Ind : 30071 (Programme Cost Sharing GOV1)

71205 - Intl Consultants-Sht Term-Tech	0.00	3,000.00	0.00	3,000.00
72105 - Svc Co-Construction & Engineer	0.00	62,925.73	0.00	62,925.73
72140 - Svc Co-Information Technology	0.00	685.08	0.00	685.08
72215 - Transportation Equipment	0.00	27,400.00	0.00	27,400.00
72399 - Other Materials and Goods	0.00	106,764.12	0.00	106,764.12
72425 - Mobile Telephone Charges	0.00	32.37	0.00	32.37
74225 - Other Media Costs	0.00	161.85	0.00	161.85
74505 - Insurance	0.00	5,748.80	0.00	5,748.80
74725 - Other L.T.S.H.	0.00	7,499.16	0.00	7,499.16
75105 - Facilities & Admin - Implement	0.00	6,426.52	0.00	6,426.52

Total for Fund 30071	0.00	220,643.63	0.00	220,643.63
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Total for Activity ENERGIE	0.00	220,643.63	0.00	220,643.63
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Activity : HYDRAULIQUE (Hydraulique)

Ind : 30071 (Programme Cost Sharing GOV1)

71305 - Local Consult.-Sht Term-Tech	0.00	10,640.46	0.00	10,640.46
71360 - Local Consult-Security	0.00	319.31	0.00	319.31
72105 - Svc Co-Construction & Engineer	0.00	143,393.16	0.00	143,393.16
74210 - Printing and Publications	0.00	2,601.83	0.00	2,601.83
75105 - Facilities & Admin - Implement	0.00	4,708.65	0.00	4,708.65
76125 - Realized Loss	0.00	46.35	0.00	46.35

Total for Fund 30071	0.00	161,709.76	0.00	161,709.76
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Total for Activity HYDRAULIQUE	0.00	161,709.76	0.00	161,709.76
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Activity : INFRASOCIO (Infrastructures Socio-collecti)

Ind : 30071 (Programme Cost Sharing GOV1)

71620 - Daily Subsistence Allow-Local	0.00	5,921.95	0.00	5,921.95
72105 - Svc Co-Construction & Engineer	0.00	2,321,681.11	0.00	2,321,681.11
72120 - Svc Co-Trade and Business Serv	0.00	4,472.82	0.00	4,472.82
72425 - Mobile Telephone Charges	0.00	431.83	0.00	431.83
72505 - Stationery & other Office Supp	0.00	3,996.50	0.00	3,996.50
74105 - Management and Reporting Srvs	0.00	89,344.83	0.00	89,344.83
74210 - Printing and Publications	0.00	1,679.32	0.00	1,679.32
75105 - Facilities & Admin - Implement	0.00	73,534.78	0.00	73,534.78



# Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 23-02-2018 13:02:21

Project Id : 00105760 PUDC Togo	Period : Jan-Dec (2017)
Output # : 00106856 Infrastructures & Equipements	Impl. Partner : 99999 UNDP
	Location : TGOBAP2001- RESREP

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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75708 - Learning - subcontracts	0.00	23,631.08	0.00	23,631.08
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>2,524,694.22</b>	<b>0.00</b>	<b>2,524,694.22</b>
<b>Total for Activity INFRASOCIO</b>	<b>0.00</b>	<b>2,524,694.22</b>	<b>0.00</b>	<b>2,524,694.22</b>

Activity : PISTES RURALES (Pistes rurales)

Ind : 30071 (Programme Cost Sharing GOV1)

71205 - Intl Consultants-Sht Term-Tech	0.00	21,256.00	0.00	21,256.00
71405 - Service Contracts-Individuals	0.00	15,680.85	0.00	15,680.85
71410 - MAIP Premium SC	0.00	32.49	0.00	32.49
71415 - Contribution to Security SC	0.00	552.33	0.00	552.33
71505 - UN Volunteers-Stipend & Allow	0.00	61,193.18	0.00	61,193.18
71515 - UNV-Security Allowance	0.00	9,592.41	0.00	9,592.41
71520 - UNV-Language Allowance	0.00	1,185.05	0.00	1,185.05
71535 - UNV-Medical Insurance	0.00	1,852.60	0.00	1,852.60
71540 - UNV-Global Charges	0.00	3,427.91	0.00	3,427.91
71541 - UNVs-Contribution to security	0.00	2,165.35	0.00	2,165.35
71545 - UNV-Home Leave Travel & Allowa	0.00	189.61	0.00	189.61
71550 - UNV-Resettlement Allowance	0.00	4,740.22	0.00	4,740.22
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	9,000.00	0.00	9,000.00
71590 - UNV Development Effectiveness	0.00	14,196.95	0.00	14,196.95
71620 - Daily Subsistence Allow-Local	0.00	3,523.66	0.00	3,523.66
71635 - Travel - Other	0.00	2.20	0.00	2.20
72105 - Svc Co-Construction & Engineer	0.00	12,340,365.87	0.00	12,340,365.87
72311 - Fuel, petroleum and other oils	0.00	5,118.09	0.00	5,118.09
73107 - Rent - Meeting Rooms	0.00	1,787.34	0.00	1,787.34
73120 - Utilities	0.00	264.72	0.00	264.72
74205 - Audio Visual Productions	0.00	165.47	0.00	165.47
74210 - Printing and Publications	0.00	12,903.42	0.00	12,903.42
74225 - Other Media Costs	0.00	1,004.60	0.00	1,004.60
74510 - Bank Charges	0.00	1.00	0.00	1.00
75105 - Facilities & Admin - Implement	0.00	375,337.95	0.00	375,337.95
76110 - Foreign Exch Translation Loss	0.00	0.53	0.00	0.53
76125 - Realized Loss	0.00	14,896.67	0.00	14,896.67
76135 - Realized Gain	0.00	-3,143.72	0.00	-3,143.72
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>12,897,292.75</b>	<b>0.00</b>	<b>12,897,292.75</b>
<b>Total for Activity PISTES RURALES</b>	<b>0.00</b>	<b>12,897,292.75</b>	<b>0.00</b>	<b>12,897,292.75</b>

Activity : SANTE (Santé)

Ind : 30071 (Programme Cost Sharing GOV1)

71405 - Service Contracts-Individuals	0.00	4,936.12	0.00	4,936.12
71620 - Daily Subsistence Allow-Local	0.00	15,685.67	0.00	15,685.67
71630 - Shipment	0.00	8,250.00	0.00	8,250.00

Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrv

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Run Time: 23-02-2018 13:02:21

Project Id : 00105760 PUDC Togo	Period : Jan-Dec (2017)
Output # : 00106856 Infrastructures & Equipements	Impl. Partner : 99999 UNDP
	Location : TGOBAP2001- RESREP

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	3.02	0.00	3.02
72105 - Svc Co-Construction & Engineer	0.00	1,319,659.09	0.00	1,319,659.09
72210 - Machinery and Equipment	0.00	23,975.65	0.00	23,975.65
72215 - Transportation Equipment	0.00	816,079.98	0.00	816,079.98
72220 - Furniture	0.00	724.57	0.00	724.57
72311 - Fuel, petroleum and other oils	0.00	336.84	0.00	336.84
72399 - Other Materials and Goods	0.00	3,146.18	0.00	3,146.18
72405 - Acquisition of Communic Equip	0.00	120.66	0.00	120.66
72410 - Acquisition of Audio Visual Eq	0.00	14.65	0.00	14.65
72505 - Stationery & other Office Supp	0.00	6.08	0.00	6.08
73107 - Rent - Meeting Rooms	0.00	1,516.21	0.00	1,516.21
73115 - Moving Expenses	0.00	1,040.00	0.00	1,040.00
73120 - Utilities	0.00	52.15	0.00	52.15
73410 - Maint, Oper of Transport Equip	0.00	3,160.10	0.00	3,160.10
74505 - Insurance	0.00	672.50	0.00	672.50
74510 - Bank Charges	0.00	0.34	0.00	0.34
74599 - UNDP cost recovery chrgs-Bills	0.00	125.00	0.00	125.00
74705 - Port Operation	0.00	10,702.30	0.00	10,702.30
74720 - Distribution Cost	0.00	11,727.81	0.00	11,727.81
74725 - Other L.T.S.H.	0.00	1,000.00	0.00	1,000.00
75105 - Facilities & Admin - Implement	0.00	66,688.04	0.00	66,688.04
76125 - Realized Loss	0.00	462.57	0.00	462.57
76135 - Realized Gain	0.00	- 286.08	0.00	- 286.08
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>2,289,799.45</b>	<b>0.00</b>	<b>2,289,799.45</b>
<b>Total for Activity SANTE</b>	<b>0.00</b>	<b>2,289,799.45</b>	<b>0.00</b>	<b>2,289,799.45</b>
<b>Activity : SUIVIEVALUATION (Suivi-Evaluation)</b>				
<b>Fund : 30071 (Programme Cost Sharing GOV1)</b>				
71620 - Daily Subsistence Allow-Local	0.00	35,546.07	0.00	35,546.07
71635 - Travel - Other	0.00	94.65	0.00	94.65
72120 - Svc Co-Trade and Business Serv	0.00	3.23	0.00	3.23
72311 - Fuel, petroleum and other oils	0.00	645.51	0.00	645.51
72425 - Mobile Telephone Charges	0.00	182.15	0.00	182.15
73410 - Maint, Oper of Transport Equip	0.00	1.91	0.00	1.91
73420 - Leased Vehicles	0.00	1,023.72	0.00	1,023.72
75105 - Facilities & Admin - Implement	0.00	1,124.92	0.00	1,124.92
76125 - Realized Loss	0.00	3.81	0.00	3.81
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>38,625.97</b>	<b>0.00</b>	<b>38,625.97</b>
<b>Total for Activity SUIVIEVALUATION</b>	<b>0.00</b>	<b>38,625.97</b>	<b>0.00</b>	<b>38,625.97</b>
<b>Total for Output : 00106856</b>	<b>0.00</b>	<b>21,087,470.95</b>	<b>0.00</b>	<b>21,087,470.95</b>

Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 23-02-2018 13:02:21

Project Id : 00105760 PUDC Togo		Period :	Jan-Dec (2017)	
Output # : 00106856 Infrastructures & Equipements		Impl. Partner :	99999 UNDP	
		Location :	TGOBAP2001- RESREP	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Project Total :	0.00	21,087,470.95	0.00	21,087,470.95



Prepared By : MACTAR FAU Myathro Date : 23/02/2018  
 Prepared By : \_\_\_\_\_ Date : \_\_\_\_\_

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
26 June 2018

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
26 June 2018



# Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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## Selection Criteria :

Business Unit : TGO10  
Period : Jan-Dec (2017)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00106856

Project Id : ALL	Period :	Jan-Dec (2017)
Output # : ALL	Impl. Partner :	
	Location :	
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

37808 - Togo - Poverty Reduction	0.00	21,087,470.95	0.00	21,087,470.95
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Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 23-02-2018 13:02:27

**Funds Utilization**

Selection Criteria :

Business Unit : TGO10  
Period : Jan-Dec (2017)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00106856

Project/Award: 00105760	PUDC Togo	Period : As Of Dec31,2017
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Output #	00106856	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Unpreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			20,052,430.00

Annex 2: Combined Delivery Report and Funds Utilization Statement – output 106860

Combined Delivery Report by Activity

UN Development Programme

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Run Time: 23-02-2018 12:02:38

Port ID: unglcdrb

Selection Criteria :

Business Unit : TGO10  
 Period : Jan-Dec (2017)  
 Selected Project Id : ALL  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Outputs : 00106860

Project Id : 00105760 PUDC Togo	Period :	Jan-Dec (2017)
Output # : 00106860 Gestion du Programme	Impl. Partner :	99999 UNDP
	Location :	TGOBAP2001- RESREP
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Activity : ( )

Ind : 30071 (Programme Cost Sharing GOV1)

75105 - Facilities & Admin - Implement	0.00	165.29	0.00	165.29
77630 - Dep Exp Owned - ITC	0.00	1,304.80	0.00	1,304.80
77660 - Dep Exp Owned -Vehicle	0.00	4,204.78	0.00	4,204.78
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>5,674.87</b>	<b>0.00</b>	<b>5,674.87</b>
<b>Total for Activity</b>	<b>0.00</b>	<b>5,674.87</b>	<b>0.00</b>	<b>5,674.87</b>

Activity : APPUIS TEMPORAIRE (Consultants & Appui Temporaire)

Ind : 30071 (Programme Cost Sharing GOV1)

71205 - Intl Consultants-Sht Term-Tech	0.00	14,560.81	0.00	14,560.81
71210 - Intl Consultants-Sht Term-Supp	0.00	756.20	0.00	756.20
71211 - Intl Consult Security Charge	0.00	526.32	0.00	526.32
71305 - Local Consult.-Sht Term-Tech	0.00	1,081.08	0.00	1,081.08
71310 - Local Consult.-Short Term-Supp	0.00	214.87	0.00	214.87
71605 - Travel Tickets-International	0.00	25,070.83	0.00	25,070.83
71615 - Daily Subsistence Allow-Intl	0.00	23,009.78	0.00	23,009.78
71635 - Travel - Other	0.00	797.26	0.00	797.26
75105 - Facilities & Admin - Implement	0.00	1,980.52	0.00	1,980.52
76125 - Realized Loss	0.00	92.50	0.00	92.50
76135 - Realized Gain	0.00	- 120.52	0.00	- 120.52
<b>Total Fund 30071</b>	<b>0.00</b>	<b>67,969.65</b>	<b>0.00</b>	<b>67,969.65</b>
<b>Total for Activity APPUIS TEMPORAIRE</b>	<b>0.00</b>	<b>67,969.65</b>	<b>0.00</b>	<b>67,969.65</b>

Activity : AUTRES FONCTIONNEMENT (Autres fonctionnement)

Ind : 30071 (Programme Cost Sharing GOV1)

71205 - Intl Consultants-Sht Term-Tech	0.00	1,960.06	0.00	1,960.06
71305 - Local Consult.-Sht Term-Tech	0.00	271.00	0.00	271.00
71515 - UNV-Security Allowance	0.00	3,408.60	0.00	3,408.60
71620 - Daily Subsistence Allow-Local	0.00	109.70	0.00	109.70
71625 - Daily Subsist Allow-Mtg Partic	0.00	132.40	0.00	132.40
71635 - Travel - Other	0.00	11.73	0.00	11.73
72120 - Svc Co-Trade and Business Serv	0.00	659.50	0.00	659.50
72205 - Office Machinery	0.00	141.68	0.00	141.68

# Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrb

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Run Time: 23-02-2018 12:02:38

Project Id : 00105760 PUDC Togo	Period :	Jan-Dec (2017)
Output # : 00106860 Gestion du Programme	Impl. Partner :	99999 UNDP
	Location :	TGOBAP2001- RESREP

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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72210 - Machinery and Equipment	0.00	672.36	0.00	672.36
72220 - Furniture	0.00	34.16	0.00	34.16
72311 - Fuel, petroleum and other oils	0.00	12,798.59	0.00	12,798.59
72402 - Building Maintenance	0.00	2,340.04	0.00	2,340.04
72425 - Mobile Telephone Charges	0.00	4,283.13	0.00	4,283.13
72430 - Postage and Pouch	0.00	234.34	0.00	234.34
72440 - Connectivity Charges	0.00	25,295.63	0.00	25,295.63
72505 - Stationery & other Office Supp	0.00	2,191.41	0.00	2,191.41
72815 - Inform Technology Supplies	0.00	206.86	0.00	206.86
73120 - Utilities	0.00	1,882.73	0.00	1,882.73
73125 - Common Services-Premises	0.00	7,503.51	0.00	7,503.51
73406 - Maintenance of Equipment	0.00	86.52	0.00	86.52
73410 - Maint, Oper of Transport Equip	0.00	2,037.70	0.00	2,037.70
74210 - Printing and Publications	0.00	4,094.21	0.00	4,094.21
74225 - Other Media Costs	0.00	827.34	0.00	827.34
74325 - Contrib.To CO Common Security	0.00	7,879.00	0.00	7,879.00
74505 - Insurance	0.00	940.13	0.00	940.13
74510 - Bank Charges	0.00	47.87	0.00	47.87
74710 - Land Transport	0.00	1,875.02	0.00	1,875.02
74725 - Other L.T.S.H.	0.00	989.60	0.00	989.60
75105 - Facilities & Admin - Implement	0.00	3,096.32	0.00	3,096.32
75705 - Learning costs	0.00	0.00	0.00	0.00
76110 - Foreign Exch Translation Loss	0.00	7.77	0.00	7.77
76125 - Realized Loss	0.00	96.73	0.00	96.73
76135 - Realized Gain	0.00	- 71.96	0.00	- 71.96
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>86,043.68</b>	<b>0.00</b>	<b>86,043.68</b>

<b>Total for Activity AUTRESFONCTIONN</b>	<b>0.00</b>	<b>86,043.68</b>	<b>0.00</b>	<b>86,043.68</b>
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Activity : COMMUNICATION (Communication)

Fund : 30071 (Programme Cost Sharing GOV1)

71605 - Travel Tickets-International	0.00	3,947.46	0.00	3,947.46
71615 - Daily Subsistence Allow-Intl	0.00	7,635.84	0.00	7,635.84
71620 - Daily Subsistence Allow-Local	0.00	110.93	0.00	110.93
71635 - Travel - Other	0.00	609.28	0.00	609.28
72425 - Mobile Telephone Charges	0.00	16.14	0.00	16.14
72505 - Stationery & other Office Supp	0.00	34.60	0.00	34.60
73120 - Utilities	0.00	1,241.33	0.00	1,241.33
73410 - Maint, Oper of Transport Equip	0.00	87.75	0.00	87.75
73420 - Leased Vehicles	0.00	728.71	0.00	728.71
74210 - Printing and Publications	0.00	12,952.35	0.00	12,952.35
74220 - Translation Costs	0.00	1,200.00	0.00	1,200.00
74225 - Other Media Costs	0.00	1,125.49	0.00	1,125.49
75105 - Facilities & Admin - Implement	0.00	281.82	0.00	281.82
76125 - Realized Loss	0.00	0.17	0.00	0.17
<b>Total for Fund 30071</b>	<b>0.00</b>	<b>29,971.87</b>	<b>0.00</b>	<b>29,971.87</b>



2007

Port ID: unqlcdrb

Run Time: 23-02-2018 12:02:38

Project Id : 00105760 PUDC Togo		Period :	Jan-Dec (2017)	
Output # : 00106860 Gestion du Programme		Impl. Partner :	99999 UNDP	
		Location :	TGOBAP2001- RESREP	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

<b>Total for Activity COMMUNICATION</b>	<b>0.00</b>	<b>29,971.87</b>	<b>0.00</b>	<b>29,971.87</b>
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Activity : MATETEQUIPEMENT (Matériels et Equipements)

Ind : 30071 (Programme Cost Sharing GOV1)

72210 - Machinery and Equipment	0.00	- 39,985.84	0.00	- 39,985.84
72215 - Transporation Equipment	0.00	- 317,312.52	0.00	- 317,312.52
72220 - Furniture	0.00	13,148.42	0.00	13,148.42
72505 - Stationery & other Office Supp	0.00	3,145.00	0.00	3,145.00
72805 - Acquis of Computer Hardware	0.00	5,245.00	0.00	5,245.00
72810 - Acquis of Computer Software	0.00	768.65	0.00	768.65
74505 - Insurance	0.00	441.00	0.00	441.00
74720 - Distribution Cost	0.00	50.00	0.00	50.00
75105 - Facilities & Admin - Implement	0.00	- 10,035.01	0.00	- 10,035.01
76135 - Realized Gain	0.00	- 0.01	0.00	- 0.01

Total for Fund 30071	0.00	- 344,535.31	0.00	- 344,535.31
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Total for Activity MATETEEQUIPEMENT	0.00	- 344,535.31	0.00	- 344,535.31
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Activity : PERSONNEL (Personnel UGP)

Ind : 30071 (Programme Cost Sharing GOV1)

61305 - Salaries - IP Staff	0.00	89,141.77	0.00	89,141.77
61310 - Post Adjustment - IP Staff	0.00	35,367.21	0.00	35,367.21
62305 - Dependency Allowances-IP Staff	0.00	7,834.57	0.00	7,834.57
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	29,002.98	0.00	29,002.98
62315 - Contrib. to medical, social in	0.00	3,399.00	0.00	3,399.00
62320 - Mobility, Hardship, Non-remova	0.00	16,156.18	0.00	16,156.18
62330 - Rental Supplements - IP Staff	0.00	3,995.73	0.00	3,995.73
62340 - Annual Leave Expense - IP	0.00	26,306.10	0.00	26,306.10
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	5,065.81	0.00	5,065.81
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,774.99	0.00	2,774.99
63515 - Security-related Costs	0.00	2,453.44	0.00	2,453.44
63520 - Personal Security Measures	0.00	1,715.21	0.00	1,715.21
63530 - Contribution to EOS Benefits	0.00	4,669.08	0.00	4,669.08
63535 - Contribution to Security	0.00	5,291.66	0.00	5,291.66
63540 - Contribution to Training	0.00	996.09	0.00	996.09
63545 - Contribution to ICT	0.00	1,867.64	0.00	1,867.64
63550 - Contributions to MAIP	0.00	311.30	0.00	311.30
63555 - Contribution to UN JFA	0.00	4,046.54	0.00	4,046.54
63560 - Contributions to Appendix D	0.00	311.30	0.00	311.30
64306 - Appointment-Ticket Costs	0.00	827.82	0.00	827.82
64307 - Appointment-Subsistence Allow	0.00	5,827.63	0.00	5,827.63
64308 - Appointments-Lump Sum	0.00	7,516.60	0.00	7,516.60
64309 - Appointment-Shipments	0.00	13,000.00	0.00	13,000.00
64310 - Separations - IP Staff	0.00	10,360.93	0.00	10,360.93
64321 - Reassignment-Ticket Costs	0.00	23,800.24	0.00	23,800.24

Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrv

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Run Time: 23-02-2018 12:02:38

Project Id : 00105760 PUDC Togo	Period :	Jan-Dec (2017)
Output # : 00106860 Gestion du Programme	Impl. Partner :	99999 UNDP
	Location :	TGOBAP2001- RESREP

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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64322 - Reassignmnts-Subsistence Allow	0.00	11,131.59	0.00	11,131.59
64323 - Reassignments-Lump Sum	0.00	15,899.73	0.00	15,899.73
64324 - Reassignments-Shipement	0.00	31,000.00	0.00	31,000.00
65115 - Contributions to ASHI Reserve	0.00	12,077.38	0.00	12,077.38
65135 - Payroll Mgt Cost Recovery ATLA	0.00	965.70	0.00	965.70
71405 - Service Contracts-Individuals	0.00	228,139.73	0.00	228,139.73
71410 - MAIP Premium SC	0.00	507.17	0.00	507.17
71415 - Contribution to Security SC	0.00	8,620.92	0.00	8,620.92
71510 - UNV Settling-In-Grant	0.00	1,376.25	0.00	1,376.25
71515 - UNV-Security Allowance	0.00	5,853.42	0.00	5,853.42
71545 - UNV-Home Leave Travel & Allowa	0.00	86.86	0.00	86.86
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,800.00	0.00	1,800.00
71605 - Travel Tickets-International	0.00	4,600.02	0.00	4,600.02
71615 - Daily Subsistence Allow-Intl	0.00	2,306.02	0.00	2,306.02
71620 - Daily Subsistence Allow-Local	0.00	363.56	0.00	363.56
71635 - Travel - Other	0.00	562.92	0.00	562.92
72430 - Postage and Pouch	0.00	57.19	0.00	57.19
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	18,877.54	0.00	18,877.54
75705 - Learning costs	0.00	1,815.49	0.00	1,815.49
76125 - Realized Loss	0.00	62.47	0.00	62.47
76135 - Realized Gain	0.00	- 9.97	0.00	- 9.97

<b>Total for Fund 30071</b>	<b>0.00</b>	<b>648,133.81</b>	<b>0.00</b>	<b>648,133.81</b>
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<b>Total for Activity PERSONNEL</b>	<b>0.00</b>	<b>648,133.81</b>	<b>0.00</b>	<b>648,133.81</b>
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Activity : SUIVIEVALUATION (Suivi-Evaluation)

Ind : 30071 (Programme Cost Sharing GOV1)

71620 - Daily Subsistence Allow-Local	0.00	7,934.60	0.00	7,934.60
71635 - Travel - Other	0.00	1.83	0.00	1.83
74110 - Audit Fees	0.00	18,479.00	0.00	18,479.00
74210 - Printing and Publications	0.00	56.67	0.00	56.67
75105 - Facilities & Admin - Implement	0.00	792.73	0.00	792.73

<b>Total for Fund 30071</b>	<b>0.00</b>	<b>27,264.83</b>	<b>0.00</b>	<b>27,264.83</b>
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<b>Total for Activity SUIVIEVALUATION</b>	<b>0.00</b>	<b>27,264.83</b>	<b>0.00</b>	<b>27,264.83</b>
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Activity : UNITESDETERRAIN(Unités de terrain)

Ind : 30071 (Programme Cost Sharing GOV1)

71405 - Service Contracts-Individuals	0.00	27,422.57	0.00	27,422.57
71410 - MAIP Premium SC	0.00	60.05	0.00	60.05
71415 - Contribution to Security SC	0.00	1,020.74	0.00	1,020.74
71505 - UN Volunteers-Stipend & Allow	0.00	47,363.26	0.00	47,363.26
71510 - UNV Settling-In-Grant	0.00	23,664.31	0.00	23,664.31


Combined Delivery Report by Activity


UN Development Programme  
 Report ID: unglcdrb

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 Run Time: 23-02-2018 12:02:38

Project Id : 00105760 PUDC Togo		Period :	Jan-Dec (2017)	
Output # : 00106860 Gestion du Programme		Impl. Partner :	99999 UNDP	
		Location :	TGOBAP2001- RESREP	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71515 - UNV-Security Allowance	0.00	11,382.69	0.00	11,382.69
71520 - UNV-Language Allowance	0.00	898.39	0.00	898.39
71535 - UNV-Medical Insurance	0.00	4,934.24	0.00	4,934.24
71540 - UNV-Global Charges	0.00	2,402.51	0.00	2,402.51
71541 - UNVs-Contribution to security	0.00	1,669.35	0.00	1,669.35
71545 - UNV-Home Leave Travel & Allowa	0.00	143.74	0.00	143.74
71550 - UNV-Resettlement Allowance	0.00	3,593.55	0.00	3,593.55
71590 - UNV Development Effectiveness	0.00	10,762.68	0.00	10,762.68
71620 - Daily Subsistence Allow-Local	0.00	509.21	0.00	509.21
72440 - Connectivity Charges	0.00	765.00	0.00	765.00
74325 - Contrib.To CO Common Security	0.00	2,023.00	0.00	2,023.00
4525 - Sundry	0.00	31.91	0.00	31.91
75105 - Facilities & Admin - Implement	0.00	4,127.51	0.00	4,127.51
76135 - Realized Gain	0.00	- 159.99	0.00	- 159.99
total for Fund 30071	0.00	142,614.72	0.00	142,614.72
total for Activity UNITESDETERRAIN	0.00	142,614.72	0.00	142,614.72
total for Output : 00106860	0.00	663,138.12	0.00	663,138.12
Project Total :	0.00	663,138.12	0.00	663,138.12

Signed By : MACTAR FALL, DRC *Mactar Fall* Date : 23/02/2018  
 Signed By : \_\_\_\_\_ Date : \_\_\_\_\_

  
 Pierre-Henri Pingeon, Partner  
 KPMG SA, Geneva  
 26 June 2018

  
 Henri Mwaniki, Senior Manager  
 KPMG SA, Geneva  
 26 June 2018



Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

Page 6 of 7  
Run Time: 23-02-2018 12:02:40

Selection Criteria :

Business Unit : TGO10  
Period : Jan-Dec (2017)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00106860

Project Id : ALL	Period : Jan-Dec (2017)			
Output # : ALL	Impl. Partner :			
		Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
37801 - Togo - Central	0.00	1,686.36	0.00	1,686.36
37808 - Togo - Poverty Reduction	0.00	661,451.76	0.00	661,451.76

Combined Delivery Report by Activity

UN Development Programme  
ort ID: unglcdrb

Page 7 of 7  
Run Time: 23-02-2018 13:02:09

**Funds Utilization**

Selection Criteria :

Business Unit : TGO10  
Period : Jan-Dec (2017)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00106860

Object/Award: 00105760 PUDC Togo

Period : As Of Dec31,2017

Output #	00106860	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Unappreciated Fixed Assets			325,729.94
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			24,516.87

### Annex 3: Statement of Fixed Assets



## Liste de l'inventaire des Actifs du PUDC Togo (Projet 00106860) au 31 Décembre 2017

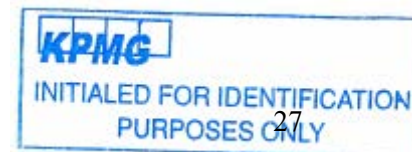
Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date	In Service Date	CostUSD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
000000000769	ITC4	HP Laserjet 700 M775f	000000000769	CNHTJ6N1J8	TGOPMU1002	09/08/2016	09/08/2016	4 568,22	3 921,06	1	37808	001981	00237	00106860	30071
000000000770	ITC4	HP Laserjet 700 M775f	000000000770	CNHTJ6N1HV	TGOBAA2004	09/08/2016	09/08/2016	4 568,22	3 921,06	1	37808	001981	00237	00106860	30071
000000000778	MTRV4	Land Cruiser Prado TX	000000000778	JTEBD9FJ70KO19792	TGOAUT1001	25/10/2016	25/10/2016	43 678,31	39 128,49	1	37808	001981	00237	00106860	30071
000000000779	MTRV4	Land Cruiser Prado TX	000000000779	JTEBD9FJ50KO19838	TGOAUT1001	21/10/2016	21/10/2016	43 678,31	39 128,49	1	37808	001981	00237	00106860	30071
000000000780	MTRV4	Land Cruiser Prado TX	000000000780	JTEBD9FJ40KO19846	TGOAUT1001	21/10/2016	21/10/2016	43 678,30	39 128,48	1	37808	001981	00237	00106860	30071
000000000783	MTRV4	Toyota Hilux D/Cabin 5 seater	000000000783	AHTKK8CD100670255	TGOAUT1001	21/10/2016	21/10/2016	21 463,77	19 227,96	1	37808	001981	00237	00106860	30071
000000000784	MTRV5	Toyota Hilux D/Cabin 5 seater	000000000784	AHTKK8CDX00670304	TGOAUT1001	21/10/2016	21/10/2016	21 463,77	19 227,96	1	37808	001981	00237	00106860	30071
000000000785	MTRV4	Toyota Hilux D/Cable 5 seater	000000000785	AHTKK8CD200670264	TGOAUT1001	21/10/2016	21/10/2016	21 463,77	19 227,96	1	37808	001981	00237	00106860	30071
000000000786	MTRV4	Toyota Hilux D/Cable 5 seater	000000000786	AHTKK8CDX00670237	TGOAUT1001	21/10/2016	21/10/2016	21 463,77	19 227,96	1	37808	001981	00237	00106860	30071
000000000787	MTRV4	Toyota Hilux D/Cable 5 seater	000000000787	AHTKK8CD500670291	TGOAUT1001	21/10/2016	21/10/2016	21 463,77	19 227,96	1	37808	001981	00237	00106860	30071
000000000788	MTRV4	Toyota Hilux D/Cable 5 seater	000000000788	AHTKK8CD900670228	TGOAUT1001	21/10/2016	21/10/2016	21 463,76	19 227,95	1	37808	001981	00237	00106860	30071
000000000789	MTRV4	Toyota Hilux D/Cabin 5 seater	000000000789	AHTKK8CD100670238	TGOAUT1001	21/10/2016	21/10/2016	21 463,76	19 227,95	1	37808	001981	00237	00106860	30071
000000000790	MTRV4	Toyota Hilux D/Cable 5 seater	000000000790	AHTKK8CDX00670254	TGOAUT1001	21/10/2016	21/10/2016	21 463,76	19 227,95	1	37808	001981	00237	00106860	30071
000000000791	ITC13	Radio VHF Motorola DM4601	000000000791	COVDRN06PM	TGOAUT1001	21/10/2016	21/10/2016	1 698,43	1 433,06	1	37808	001981	00237	00106860	30071
000000000792	ITC13	Radio VHF Motorola DM4601 1000	000000000792	COVDRN0699	TGOAUT1001	21/10/2016	21/10/2016	1 698,43	1 433,06	1	37808	001981	00237	00106860	30071
000000000793	ITC13	Radio VHF Motorola DM4601 1000	000000000793	COVDRN062A	TGOAUT1001	21/10/2016	21/10/2016	1 698,43	1 433,06	1	37808	001981	00237	00106860	30071
000000000794	ITC13	Radio VHF Motorola DM4601 1000	000000000794	COVDRN05Y0	TGOAUT1001	21/10/2016	21/10/2016	1 698,43	1 433,06	1	37808	001981	00237	00106860	30071
000000000795	ITC13	Radio VHF Motorola DM4601 1000	000000000795	COVDRN061E	TGOAUT1001	21/10/2016	21/10/2016	1 698,43	1 433,05	1	37808	001981	00237	00106860	30071
000000000796	ITC13	Radio VHF Motorola DM4601 1000	000000000796	COVDRN06NF	TGOAUT1001	21/10/2016	21/10/2016	1 698,43	1 433,06	1	37808	001981	00237	00106860	30071
000000000797	ITC13	Radio VHF Motorola DM4601	000000000797	COVDRN05WR	TGOAUT1001	21/10/2016	21/10/2016	1 698,43	1 433,06	1	37808	001981	00237	00106860	30071
000000000798	ITC13	Radio VHF Motorola DM4601 1000	000000000798	COVDRN0634	TGOAUT1001	21/10/2016	21/10/2016	1 698,43	1 433,06	1	37808	001981	00237	00106860	30071
000000000799	ITC13	Codan HF Rad + Antenna Bracket	000000000799	584003D0349	TGOAUT1001	21/10/2016	21/10/2016	5 216,92	4 401,78	1	37808	001981	00237	00106860	30071
000000000801	ITC13	Codan HF Rad + Antenna Bracket	000000000801	594003D0010	TGOAUT1001	21/10/2016	21/10/2016	5 216,92	4 401,78	1	37808	001981	00237	00106860	30071
000000000802	ITC13	Codan HF Rad + Antenna Bracket	000000000802	584003D0015	TGOAUT1001	21/10/2016	21/10/2016	5 216,92	4 401,78	1	37808	001981	00237	00106860	30071
000000000803	ITC13	Codan HF Rad + Antenna Bracket	000000000803	584003D0351	TGOAUT1001	21/10/2016	21/10/2016	5 216,92	4 401,78	1	37808	001981	00237	00106860	30071
000000000804	ITC13	Codan HF Rad + Antenna Bracket	000000000804	5A4003D0248	TGOAUT1001	21/10/2016	21/10/2016	5 216,92	4 401,78	1	37808	001981	00237	00106860	30071
000000000805	ITC13	Codan HF Rad + Antenna Bracket	000000000805	574003D0045	TGOAUT1001	21/10/2016	21/10/2016	5 216,92	4 401,78	1	37808	001981	00237	00106860	30071
000000000806	ITC13	Codan HF Radio + Antenna Brack	000000000806	584003D0360	TGOAUT1001	21/10/2016	21/10/2016	5 216,92	4 401,78	1	37808	001981	00237	00106860	30071
000000000807	ITC13	Codan HF Radio + Antenna Brack	000000000807	594003D0018	TGOAUT1001	21/10/2016	21/10/2016	5 216,92	4 401,78	1	37808	001981	00237	00106860	30071
								367 204,29	325 729,94	29					

Paolo, ATAYI  
Préparé par

Mactor, FALL  
Approuvé par

Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
26 June 2018

Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
26 June 2018



#### Annex 4: Statement of Cash



## STATEMENT OF CASH POSITION FOR UNDP COMMUNITY DEV PROGRAM (PUDC)

### AS OF 31<sup>st</sup> DECEMBER 2017

This is to certify the cash balance in the bank accounts of the PUDC as of 31/12/2017 as follows:

ACCOUNT NUMBER	BANK	XOF AMOUNT
TG0550170108140019140240	ECOBANK TOGO	1 757 749 819
TG53TG1160110106560240010124	ORABANK TOGO	11 414 253 202
<b>Total</b>		<b>13 172 003 021</b>




**Damien MAMA**  
Resident Representative



Pierre-Henri Pingeon, Partner  
KPMG SA, Geneva  
26 June 2018



Henri Mwaniki, Senior Manager  
KPMG SA, Geneva  
26 June 2018

