



**AUDIT**

**OF**

**UNDP KENYA**

**2KEN014/235 STRENGTHENING THE ELECTORAL PROCESSES IN KENYA**  
**(Directly Implemented Project No. 85584, Output No. 93173)**

**Report No. 1967**

**Issue Date: 23 July 2018**

**Report on the Audit of UNDP Kenya  
2KEN014/235 Strengthening the Electoral Processes in Kenya  
(Project No. 85584, Output No. 93173)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte Haskins & Sells (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) (the audit firm), from 2 to 12 May 2018 conducted an audit of 2KEN014/235 Strengthening the Electoral Processes in Kenya (Project No. 85584, Output No. 93173) (the Project), which is directly implemented and managed by the UNDP Country Office in Kenya (the Office). The last audit of the Project was conducted by OAI through the audit firm in 2017 and covered project expenses from 1 January to 31 December 2016.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. 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 2017 as well as Statement of Assets as of 31 December 2017. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: governance, programme, and operations. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters) or expenses of other United Nations agencies. 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*.

### Overall audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the management of the Project as **satisfactory**, which means, "The assessed governance arrangements, risk management practices and controls as applicable to the Project's financial statements were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area."

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
6,533	Unmodified**	15	Unmodified

\*Total expenses recorded in the Combined Delivery Report were \$8.7 million. Excluded from the audit scope were transactions totaling \$1.6 million that relate to expenses by other United Nations agencies (\$1.4 million) and by a non-government entity (\$0.2 million).

\*\*Unmodified = unqualified or clean opinion

<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.

The Combined Delivery Report shows that an amount of \$7.1 million has been directly incurred by UNDP (ref. column titled UNDP Exp). However, this amount includes (1) a budget deficit of \$0.26 million that was incurred by another UN agency and absorbed using UNDP allocation; and (2) an amount of \$0.3 million of expenses incurred by a non-government entity acting as a responsible party that was incorrectly recorded as a UNDP expense (as a grant). Both amounts represent a total overstatement by \$0.56 million or 7.9 percent of the amount reported in the Combined Delivery Report as expenses incurred by UNDP. The audit firm excluded these two amounts from its opinion and expressed an opinion on only \$6.5 million (\$7.1 million, less \$0.56 million). In OAI's views, the materiality of the misstatement would have warranted a modified opinion on the expenses incurred by UNDP as shown in Combined Delivery Report.

**Key recommendation:** Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." The recommendation includes actions to address the lack of a competitive process when issuing purchase orders to a hotel.

The recommendation aims to ensure compliance with legislative mandates, regulations and rules, policies and procedures.

The previous audit (Report No. 1821, issued on 1 August 2017) did not result in any recommendations.

#### **Management comments and action plan**

The UN Resident Coordinator and UNDP Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Antoine Khoury  
Officer-in-Charge  
Office of Audit and Investigations



**REPORT ON THE COMBINED FINANCIAL,  
INTERNAL CONTROLS AND SYSTEMS  
AUDIT OF THE  
UNITED NATIONS DEVELOPMENT  
PROGRAMME KENYA**

**DIRECTLY IMPLEMENTED PROJECT  
2KEN014/235 STRENGTHENING THE  
ELECTORAL PROCESSES IN KENYA  
PROJECT (SEPK 2015 – 2018),  
PROJECT NUMBER 85584  
OUTPUT NUMBER 93173**

**FOR THE PERIOD 1 JANUARY 2017  
TO 31 DECEMBER 2017**

**ISSUED JULY 2018**

**REPORT ON THE COMBINED FINANCIAL, INTERNAL CONTROLS AND SYSTEMS  
AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY  
IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN  
KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1  
JANUARY 2017 TO 31 DECEMBER 2017**

**LIST OF ABBREVIATIONS**

CDR	Combined Delivery Report
IEBC	Independent Electoral and Boundaries Commission
IESBA	International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants
ISA	International Standards on Auditing
SEPK	Strengthening Electoral Processes in Kenya
UNDP	United Nations Development Programme
US\$	Unites States Dollar

**REPORT ON THE COMBINED FINANCIAL, INTERNAL CONTROLS AND SYSTEMS  
AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY  
IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN  
KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1  
JANUARY 2017 TO 31 DECEMBER 2017**

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## PART 1 EXECUTIVE SUMMARY

### 1.1 The audit engagement

Deloitte Haskins & Sells LLP (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) conducted a combined financial, internal controls and systems audit of Strengthening the Electoral Processes in Kenya (Project number 85584, Output number 93173) ('the project'), directly implemented by UNDP Country Office Kenya ('the office') for the year ended 31 December 2017. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

### 1.2 Audit results

We have issued audit opinions as summarised in the table below on the project's financial position as detailed in the next section:

The Combined Delivery Reports (CDR) and Funds Utilization Statement	Unmodified
Statement of Assets and Equipment	Unmodified
Statement of Cash Position	Not applicable

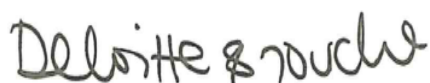
The findings as a result of our audit were as follows:

- Procuring based on the request of third parties (Refer to finding 3.1.2)

Based on our audit, our general assessment of the internal controls and systems of the project are satisfactory.

There were no findings raised in the previous audit. (Report no. 1821 issued on 1 August 2017)

Yours faithfully:



**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**11 July 2018**

**REPORT ON THE COMBINED FINANCIAL, INTERNAL CONTROLS AND SYSTEMS  
AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY  
IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN  
KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1  
JANUARY 2017 TO 31 DECEMBER 2017**

**1.3 Audit objectives**

The objectives of the audit were two fold. (A) Financial audit and (B) Audit of Internal Controls and Systems.

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

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at the end of a specified period are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the statement of fixed assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at a given date. 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.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. 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.

B: The objective of the project's Internal Controls and Systems audit were to assess the:

- a) Reliability and integrity of project financial and operational information;
- b) Effectiveness and efficiency of project operations;
- c) Safeguarding of project assets;
- d) Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

**1.4 Audit scope**

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. The scope of the audit does not include:

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



**REPORT ON THE COMBINED FINANCIAL, INTERNAL CONTROLS AND SYSTEMS  
AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY  
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KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1  
JANUARY 2017 TO 31 DECEMBER 2017**

**1.4 Audit scope (continued)**

Specifically, the audit covered the following:

**A: Financial Audit**

- The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project number 85584, Strengthening the Electoral Processes in Kenya (SEPK) for the period 1 January 2017 to 31 December 2017 and the Funds Utilization statement as at 31 December 2017, as reported by the Office in 31 December 2017
- The balances of the project-related accounts receivable (donors contributions, advances to responsible parties, etc.) and accounts payable (unliquidated commitment, etc.) as of 31 December 2017;
- The net book value and existence of the fixed assets held by the project number 85584, Strengthening the Electoral Processes in Kenya (SEPK as at 31 December 2017; and

**B: Audit of Internal Controls and Systems**

Internal controls of the project were assessed in the following areas:

- (i) Organization and Staffing, (ii) Programme and project management, (iii) Human Resources, (iv) Finance, (v) Procurement, (vi) Asset Management, (vii) Cash Management, (viii) Information Systems, (ix) General Administration and (X) follow-up on previous audits, if applicable.

The Director  
Office of Audit and Investigations  
United Nations Development Programme

Dear Sir,

## **PART 2: FINANCIAL AUDIT REPORTS**

### **2.1 Report of independent auditors to UNDP on the Financial Position of the UNDP Project 85584, Strengthening the Electoral Processes in Kenya (SEPK)**

We have audited the financial position of the UNDP Project 85584, Strengthening the Electoral Processes in Kenya (SEPK) for the period 1 January 2017 to 31 December 2017, which includes; (a) the accompanying Combined Delivery Report (CDR); (b) Funds Utilization Statement and (c) the project related accounts receivable and accounts payable.

The CDR expenditure totalling US\$ 8,734,592.95 is comprised of expenditure directly incurred by the UNDP Country Office in Kenya for an amount of US\$ 6,533,098.14 and expenditure incurred by entities other than the Country Office for an amount of US\$ 2,201,494.81. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Kenya of US\$ 6,533,098.14.

#### **Opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 6,533,098.14 directly incurred by the UNDP Country Office in Kenya and charged to the project for the period 1 January 2017 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.

## **2.1 Report of independent auditors to UNDP on the Financial Position (Continued)**

### **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.

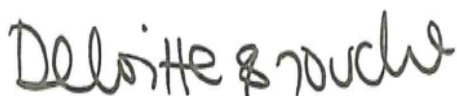
### **Auditor's responsibilities**

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.



**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**11 July 2018**

The Director  
Office of Audit and Investigations  
United Nations Development Programme

Dear Sir,

## **2.2 Report of independent auditors to UNDP on the Statement of Fixed Assets of the UNDP Project 85584, Strengthening the Electoral Processes in Kenya (SEPK)**

We have audited the accompanying statement of fixed assets of the UNDP project number 85584, Strengthening Electoral Processes in Kenya (SEPK) as at 31 December 2017.

### **Opinion**

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 85584 amounting to US\$ 14,887.02 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.

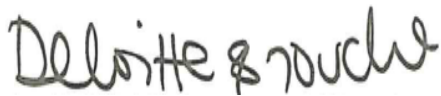
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

## **2.2 Report of independent auditors to UNDP on the Statement of Fixed Assets (Continued)**

### **Auditor's responsibilities for the audit (Continued)**

- 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.



**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**11 July 2018**

**REPORT ON THE COMBINED FINANCIAL, INTERNAL CONTROLS AND SYSTEMS AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017**

**PART 3: MANAGEMENT LETTER**

**3.1 Results of the audit**

**3.1.1 Assessment of internal controls**

We conducted the necessary audit steps to cover the projects internal control systems regarding the following areas.

Internal control area	Areas to be assessed	Audit rating
Organization and Staffing	Assess the overall project structure for effective workflows and management arrangements, including assignment of authority, accountability and responsibility to staff.	Satisfactory
Programme and project management	Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.	Satisfactory
Human Resources	Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.	Satisfactory
Finance	Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.	Satisfactory
Procurement	Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.	Partially Satisfactory / Some Improvement needed. <i>Refer to section 3.1.2 of this report</i>
Asset Management	Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.	Satisfactory
Cash Management	Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.	Satisfactory
Information Systems	Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.	Not applicable, the project relies on the general UNDP information systems.
General Administration	These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.	Satisfactory
Follow-up on previous audits	As may be applicable, assess the status of implementation of the previous year's audit recommendations.	Not applicable, there were no previous year's audit recommendations.

We confirm that we have audited the above areas;

**REPORT ON THE COMBINED FINANCIAL, INTERNAL CONTROLS AND SYSTEMS AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME KENYA DIRECTLY IMPLEMENTED PROJECT STRENGTHENING THE ELECTORAL PROCESSES IN KENYA, PROJECT NUMBER 85584 OUTPUT NUMBER 93173 FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017**

**3.1.2 Procurement based on request of third parties**

Two Purchase Orders were raised to a hotel where the hotel was procured because government agencies requested that UNDP procures that specific hotel for them. The hotel has a Long Term Agreement (LTA) with UNDP. The purchase orders are as outlined below;

PO Number	PO Date	Amount US\$
45397	27/9/2017	8,355
44986	15/7/2017	9,500

Section 8 of the Standards of Conduct for the International Civil Service states that if the impartiality of the international civil service is to be maintained, international civil servants must remain independent of any authority outside their organization; their conduct must reflect that independence. In keeping with their oath of office, they should not seek nor should they accept instructions from any Government, person or entity external to the organization. It cannot be too strongly stressed that international civil servants are not, in any sense, representatives of Governments or other entities, nor are they proponents of their policies.

As per the Programme and Operations Policies and Procedures number 441, section 8, UNDP Kenya Country Office has multiple hotel vendor LTAs where placement of orders is determined through secondary competition.

UNDP Kenya indicated that this was done because of the sensitivity of the meetings but there was no note to the file documenting this as per the requirements of UNDP Financial rule number 121.05.

Accepting procurement directions may lead to UNDP Kenya Country office being seen as not independent of the third parties.

**Priority**

Medium

**Recommendation**

Management should not take any third party procurement instructions to engage a particular supplier and should comply with the UN Standard of Conduct for the International Civil Service and UNDP procurement principles that require transparency, effective competition and value for money.

**Management comments and action plan**

UNDP wishes to reiterate that given the urgency and sensitivity of the procurement request from the implementing partners, the requirement of a note to file was inadvertently and regrettably overlooked. However, management exercise utmost discretion to ensure the vendor did not charge costs outside the approved LTA rates. UNDP will ensure future procurement requests of this nature are considered and processed within existing procedural framework.

## APPENDIX I PRIORITIES OF AUDIT RECOMMENDATIONS

High (Critical)	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
Medium (Important)	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any are dealt with by the audit team directly with the office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.



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**APPENDIX II COMBINED DELIVERY REPORT AND FUND UTILISATION STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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### Combined Delivery Report By Project

#### Selection Criteria :

Business Unit : KEN10  
Period : Jan-Dec (2017)  
Selected Project Id : 00085584  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project id : 00085584 2KEN014/235 Strengthening the	Period :	Jan-Dec (2017)		
Output # : 00093173 2KEN014/235 Strengthening the	Impl. Partner :	01714 DIRECT EXECUTION		
	Location :	Kenya		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 34201 (Kenya - Central)

Fund: 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	- 5,400.00	6,600.00	1,200.00
71305 - Local Consult.-Sht Term-Tech	0.00	- 17,031.76	135,327.91	118,296.15
71405 - Service Contracts-Individuals	0.00	- 17,402.51	225,514.12	208,111.61
71410 - MAIP Premium SC	0.00	0.00	541.51	541.51
71415 - Contribution to Security SC	0.00	0.00	5,956.13	5,956.13
71440 - Appendix D SC	0.00	0.00	4,331.72	4,331.72
71550 - UNV-Resettlement Allowance	0.00	- 383.51	0.00	- 383.51
71610 - Travel Tickets-Local	0.00	- 756.39	8,140.69	7,384.30
71615 - Daily Subsistence Allow-Intl	0.00	0.00	29.33	29.33
71620 - Daily Subsistence Allow-Local	0.00	- 5,198.78	13,898.96	8,700.18
71625 - Daily Subsist Allow-Mtg Partic	0.00	- 88,941.93	187,894.77	98,952.84
71635 - Travel - Other	0.00	- 3,885.54	11,177.50	7,291.96
72120 - Svc Co-Trade and Business Serv	0.00	0.00	768.85	768.85
72311 - Fuel, petroleum and other oils	0.00	- 66.27	1,618.18	1,551.91
72402 - Building Maintenance	0.00	0.00	288.98	288.98
72405 - Acquisition of Communic Equip	0.00	- 787.95	3,594.73	2,806.78
72410 - Acquisition of Audio Visual Eq	0.00	0.00	1,796.20	1,796.20
72415 - Courier Charges	0.00	0.00	141.57	141.57
72420 - Land Telephone Charges	0.00	0.00	483.75	483.75
72425 - Mobile Telephone Charges	0.00	- 823.62	9,933.46	9,109.84
72430 - Postage and Pouch	0.00	0.00	4.91	4.91
72440 - Connectivity Charges	0.00	- 142.76	3,496.71	3,353.95
72505 - Stationery & other Office Supp	0.00	- 1,412.45	6,912.57	5,500.12
72510 - Publications	0.00	- 3,874.47	6,341.17	2,466.70
72515 - Print Media	0.00	0.00	465.77	465.77
72520 - Electronic Media	0.00	- 4,746.22	9,396.14	4,649.92
73105 - Rent	0.00	- 2,536.25	13,238.99	10,702.74
73120 - Utilities	0.00	- 537.87	3,050.50	2,512.63
73405 - Rental & Maint-Other Office Eq	0.00	0.00	433.13	433.13
73410 - Maint, Oper of Transport Equip	0.00	- 289.15	1,946.05	1,656.90
74105 - Management and Reporting Svcs	0.00	0.00	99,851.85	99,851.85
74110 - Audit Fees	0.00	0.00	10,900.00	10,900.00
74205 - Audio Visual Productions	0.00	- 3,296.19	22,446.14	19,149.95
74210 - Printing and Publications	0.00	- 6,930.04	17,410.29	10,480.25
74215 - Promotional Materials and Dist	0.00	- 77,119.43	151,553.09	74,433.66
74225 - Other Media Costs	0.00	0.00	4,198.10	4,198.10
74510 - Bank Charges	0.00	- 100.98	1,986.65	1,885.67
75105 - Facilities & Admin - Implement	0.00	71,993.59	0.00	71,993.59
75705 - Learning costs	0.00	- 139,681.99	186,767.69	47,085.70
75706 - Learning - ticket costs	0.00	- 1,416.89	1,811.02	394.13
75709 - Learning - training of counter	0.00	0.00	96.90	96.90
75710 - Participation of counterparts	0.00	- 146,652.10	241,874.98	95,222.88
76125 - Realized Loss	0.00	- 12.30	68.01	55.71
76135 - Realized Gain	0.00	313.84	- 855.57	- 541.73

JSK



Project Id : 00085584 2KEN014/235 Strengthening the		Period :		Jan-Dec (2017)	
Output # : 00093173 2KEN014/235 Strengthening the		Impl. Partner :		01714 DIRECT EXECUTION	
		Location :		Kenya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
77160 - Other payroll costs NP-TA	0.00	0.00	0.00	0.00	
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	0.00	1,821.94	1,821.94	
77220 - Language Allow - GS Staff-TA	0.00	0.00	1,068.49	1,068.49	
77260 - Other payroll costs GS-TA	0.00	0.00	24,243.49	24,243.49	
Total for Fund 30000	0.00	- 457,119.92	1,428,547.37	971,427.45	
Fund : 30079 (EUROPEAN COMMISSION)					
71205 - Intl Consultants-Sht Term-Tech	0.00	5,400.00	0.00	5,400.00	
71305 - Local Consult.-Sht Term-Tech	0.00	17,031.76	0.00	17,031.76	
71405 - Service Contracts-Individuals	0.00	17,402.51	0.00	17,402.51	
71550 - UNV-Resettlement Allowance	0.00	383.51	0.00	383.51	
71610 - Travel Tickets-Local	0.00	756.39	0.00	756.39	
71620 - Daily Subsistence Allow-Local	0.00	5,198.78	0.00	5,198.78	
71625 - Daily Subsist Allow-Mtg Partic	0.00	15,308.07	0.00	15,308.07	
71635 - Travel - Other	0.00	3,885.54	0.00	3,885.54	
72311 - Fuel, petroleum and other oils	0.00	66.27	0.00	66.27	
72405 - Acquisition of Communic Equip	0.00	787.95	0.00	787.95	
72425 - Mobile Telephone Charges	0.00	823.62	0.00	823.62	
72440 - Connectivity Charges	0.00	142.76	0.00	142.76	
72505 - Stationery & other Office Supp	0.00	1,412.45	0.00	1,412.45	
72510 - Publications	0.00	3,874.47	0.00	3,874.47	
72520 - Electronic Media	0.00	4,746.22	0.00	4,746.22	
73105 - Rent	0.00	2,536.25	0.00	2,536.25	
73120 - Utilities	0.00	537.87	0.00	537.87	
73410 - Maint, Oper of Transport Equip	0.00	289.15	0.00	289.15	
74205 - Audio Visual Productions	0.00	3,296.19	0.00	3,296.19	
74210 - Printing and Publications	0.00	6,930.04	0.00	6,930.04	
74215 - Promotional Materials and Dist	0.00	3,172.73	0.00	3,172.73	
74510 - Bank Charges	0.00	100.98	0.00	100.98	
75105 - Facilities & Admin - Implement	0.00	18,938.85	0.00	18,938.85	
75705 - Learning costs	0.00	109,441.35	0.00	109,441.35	
75706 - Learning - ticket costs	0.00	1,416.89	0.00	1,416.89	
75710 - Participation of counterparts	0.00	65,613.19	0.00	65,613.19	
76125 - Realized Loss	0.00	12.30	0.00	12.30	
76135 - Realized Gain	0.00	- 313.84	0.00	- 313.84	
Total for Fund 30079	0.00	289,192.25	0.00	289,192.25	
Total for Dept : 34201	0.00	- 167,927.67	1,428,547.37	1,260,619.70	
Dept: 34204 (Kenya - Dem. Governance)					
Fund : 04000 (Core Programme, UNU Centre)					
64397 - Services to projects -CO staff	0.00	31,193.04	0.00	31,193.04	
71305 - Local Consult.-Sht Term-Tech	0.00	35,354.75	0.00	35,354.75	
71360 - Local Consult-Security	0.00	2,217.60	0.00	2,217.60	
71605 - Travel Tickets-International	0.00	400.00	0.00	400.00	
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00	
71620 - Daily Subsistence Allow-Local	0.00	7,982.31	0.00	7,982.31	
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,921.94	0.00	1,921.94	

JS



**Combined Delivery Report By Project**

<b>Project Id :</b> 00085584 2KEN014/235 Strengthening the	<b>Period :</b> Jan-Dec (2017)
<b>Output # :</b> 00093173 2KEN014/235 Strengthening the	<b>Impl. Partner :</b> 01714 DIRECT EXECUTION
	<b>Location :</b> Kenya

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	151.84	0.00	151.84
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	3,477.92	0.00	3,477.92
74210 - Printing and Publications	0.00	425.00	0.00	425.00
74596 - Services to projects -GOE	0.00	4,412.00	0.00	4,412.00
75705 - Learning costs	0.00	1,346.61	0.00	1,346.61
76135 - Realized Gain	0.00	- 1.51	0.00	- 1.51
<b>Tt for Fund 04000</b>	<b>0.00</b>	<b>88,881.50</b>	<b>0.00</b>	<b>88,881.50</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
61305 - Salaries - IP Staff	0.00	- 16,400.16	0.00	- 16,400.16
61310 - Post Adjustment - IP Staff	0.00	- 5,428.28	0.00	- 5,428.28
62305 - Dependency Allowances-IP Staff	0.00	700.60	0.00	700.60
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	- 4,860.03	0.00	- 4,860.03
62315 - Contrib. to medical, social in	0.00	- 358.52	0.00	- 358.52
62320 - Mobility, Hardship, Non-remova	0.00	- 2,978.32	0.00	- 2,978.32
62340 - Annual Leave Expense - IP	0.00	3,364.37	0.00	3,364.37
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	- 1,565.00	0.00	- 1,565.00
63530 - Contribution to EOS Benefits	0.00	- 818.58	0.00	- 818.58
63535 - Contribution to Security	0.00	- 927.72	0.00	- 927.72
63540 - Contribution to Training	0.00	- 341.18	0.00	- 341.18
63545 - Contribution to ICT	0.00	- 327.40	0.00	- 327.40
63550 - Contributions to MAIP	0.00	- 54.54	0.00	- 54.54
63555 - Contribution to UN JFA	0.00	- 709.42	0.00	- 709.42
63560 - Contributions to Appendix D	0.00	- 54.54	0.00	- 54.54
64310 - Separations - IP Staff	0.00	277.38	0.00	277.38
64322 - Reassignmnts-Subsistence Allow	0.00	- 18,720.00	0.00	- 18,720.00
64323 - Reassignments-Lump Sum	0.00	- 10,298.00	0.00	- 10,298.00
64324 - Reassignments-Shipmt	0.00	- 15,000.00	0.00	- 15,000.00
64333 - Competency Assessment - Other	0.00	112.00	0.00	112.00
64397 - Services to projects -CO staff	0.00	806.79	0.00	806.79
65115 - Contributions to ASHI Reserve	0.00	- 1,409.48	0.00	- 1,409.48
65135 - Payroll Mgt Cost Recovery ATLA	0.00	- 128.76	0.00	- 128.76
71205 - Intl Consultants-Sht Term-Tech	0.00	- 25,997.56	0.00	- 25,997.56
71305 - Local Consult.-Sht Term-Tech	0.00	604,430.37	0.00	604,430.37
71310 - Local Consult.-Short Term-Supp	0.00	24,722.57	0.00	24,722.57
71360 - Local Consult-Security	0.00	4,136.92	0.00	4,136.92
71405 - Service Contracts-Individuals	0.00	356,018.12	0.00	356,018.12
71410 - MAIP Premium SC	0.00	781.15	0.00	781.15
71415 - Contribution to Security SC	0.00	13,279.51	0.00	13,279.51
71505 - UN Volunteers-Stipend & Allow	0.00	33,191.10	0.00	33,191.10
71520 - UNV-Language Allowance	0.00	2,220.09	0.00	2,220.09
71535 - UNV-Medical Insurance	0.00	3,097.83	0.00	3,097.83
71540 - UNV-Global Charges	0.00	1,996.37	0.00	1,996.37
71541 - UNVs-Contribution to security	0.00	1,410.65	0.00	1,410.65
71550 - UNV-Resettlement Allowance	0.00	2,766.27	0.00	2,766.27
71590 - UNV Development Effectiveness	0.00	11,281.36	0.00	11,281.36
71605 - Travel Tickets-International	0.00	14,601.20	0.00	14,601.20
71610 - Travel Tickets-Local	0.00	15,829.06	0.00	15,829.06
71615 - Daily Subsistence Allow-Intl	0.00	44,760.16	0.00	44,760.16
71620 - Daily Subsistence Allow-Local	0.00	23,754.74	0.00	23,754.74
71625 - Daily Subsist Allow-Mtg Partic	0.00	293,797.00	0.00	293,797.00

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## Combined Delivery Report By Project

<b>Project Id :</b> 00085684 2KEN014/235 Strengthening the	<b>Period :</b>	<b>Jan-Dec (2017)</b>
<b>Output # :</b> 00093173 2KEN014/235 Strengthening the	<b>Impl. Partner :</b>	<b>01714 DIRECT EXECUTION</b>
	<b>Location :</b>	<b>Kenya</b>

	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
71635 - Travel - Other	0.00	- 2,349.98	0.00	- 2,349.98
72105 - Svc Co-Construction & Engineer	0.00	33,713.84	0.00	33,713.84
72120 - Svc Co-Trade and Business Serv	0.00	1,654.29	0.00	1,654.29
72135 - Svc Co-Communications Service	0.00	23,025.46	0.00	23,025.46
72140 - Svc Co-Information Technology	0.00	3,726.37	0.00	3,726.37
72311 - Fuel, petroleum and other oils	0.00	968.99	0.00	968.99
72415 - Courier Charges	0.00	164.70	0.00	164.70
72425 - Mobile Telephone Charges	0.00	1,321.25	0.00	1,321.25
72440 - Connectivity Charges	0.00	2,617.54	0.00	2,617.54
72505 - Stationery & other Office Supp	0.00	648.06	0.00	648.06
72510 - Publications	0.00	499.03	0.00	499.03
72515 - Print Media	0.00	9,125.89	0.00	9,125.89
72520 - Electronic Media	0.00	18,050.67	0.00	18,050.67
72815 - Inform Technology Supplies	0.00	9,422.52	0.00	9,422.52
73104 - Leased Building	0.00	13,030.71	0.00	13,030.71
73105 - Rent	0.00	8,694.00	0.00	8,694.00
73110 - Custodial & Cleaning Services	0.00	2,018.60	0.00	2,018.60
73120 - Utilities	0.00	14.51	0.00	14.51
73125 - Common Services-Premises	0.00	868.39	0.00	868.39
73410 - Maint, Oper of Transport Equip	0.00	3,042.49	0.00	3,042.49
73420 - Leased Vehicles	0.00	67.55	0.00	67.55
73505 - Reimb to UNDP for Supp Srvs	0.00	973.89	0.00	973.89
74210 - Printing and Publications	0.00	304,279.60	0.00	304,279.60
74215 - Promotional Materials and Dist	0.00	73,946.70	0.00	73,946.70
74225 - Other Media Costs	0.00	128,527.61	0.00	128,527.61
74505 - Insurance	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	3,782.08	0.00	3,782.08
74596 - Services to projects -GOE	0.00	279.30	0.00	279.30
74598 - Direct Project Costs - GOE	0.00	280.50	0.00	280.50
74599 - UNDP cost recovery chrgs-Bills	0.00	613.35	0.00	613.35
74710 - Land Transport	0.00	726.74	0.00	726.74
74910 - Gain/Loss Disposal Fixed Asset	0.00	1,167.57	0.00	1,167.57
75105 - Facilities & Admin - Implement	0.00	288,041.41	0.00	288,041.41
75705 - Learning costs	0.00	1,466,282.61	0.00	1,466,282.61
75706 - Learning - ticket costs	0.00	307.39	0.00	307.39
75707 - Learning - subsistence allowan	0.00	2,079.51	0.00	2,079.51
75708 - Learning - subcontracts	0.00	3,000.00	0.00	3,000.00
75709 - Learning - training of counter	0.00	88,063.45	0.00	88,063.45
75710 - Participation of counterparts	0.00	43,002.62	0.00	43,002.62
76125 - Realized Loss	0.00	1,015.81	0.00	1,015.81
76135 - Realized Gain	0.00	- 379.34	0.00	- 379.34
77630 - Dep Exp Owned - ITC	0.00	1,934.00	0.00	1,934.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>3,889,207.80</b>	<b>0.00</b>	<b>3,889,207.80</b>

## Fund : 30079 (EUROPEAN COMMISSION)

61305 - Salaries - IP Staff	0.00	107,758.37	0.00	107,758.37
61310 - Post Adjustment - IP Staff	0.00	33,173.70	0.00	33,173.70
62305 - Dependency Allowances-IP Staff	0.00	9,374.60	0.00	9,374.60
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	35,453.89	0.00	35,453.89
62315 - Contrib. to medical, social in	0.00	2,421.18	0.00	2,421.18
62320 - Mobility, Hardship, Non-remova	0.00	20,848.24	0.00	20,848.24
62340 - Annual Leave Expense - IP	0.00	- 4,290.19	0.00	- 4,290.19

SS

# Combined Delivery Report By Project

UN Development Programme  
Report ID: unglcdrp

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Run Time: 07-02-2018 12:02:34

Project Id : 00085684 2KEN014/235 Strengthening the		Period :	Jan-Dec (2017)	
Output # : 00093173 2KEN014/235 Strengthening the		Impl. Partner :	01714 DIRECT EXECUTION	
		Location :	Kenya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	24,917.72	0.00	24,917.72
63335 - Home Leave Trvl & Allow-IP Stf	0.00	693.75	0.00	693.75
63530 - Contribution to EOS Benefits	0.00	5,284.96	0.00	5,284.96
63535 - Contribution to Security	0.00	5,989.60	0.00	5,989.60
63540 - Contribution to Training	0.00	1,294.00	0.00	1,294.00
63545 - Contribution to ICT	0.00	2,113.98	0.00	2,113.98
63550 - Contributions to MAIP	0.00	352.30	0.00	352.30
63555 - Contribution to UN JFA	0.00	4,580.28	0.00	4,580.28
63560 - Contributions to Appendix D	0.00	352.30	0.00	352.30
64310 - Separations - IP Staff	0.00	1,390.10	0.00	1,390.10
64322 - Reassignmnts-Subsistence Allow	0.00	18,720.00	0.00	18,720.00
64323 - Reassignments-Lump Sum	0.00	10,298.00	0.00	10,298.00
64324 - Reassignments-Shipmt	0.00	15,000.00	0.00	15,000.00
64397 - Services to projects -CO staff	0.00	100,059.28	0.00	100,059.28
65115 - Contributions to ASHI Reserve	0.00	12,962.53	0.00	12,962.53
65135 - Payroll Mgt Cost Recovery ATLA	0.00	901.32	0.00	901.32
71205 - Intl Consultants-Sht Term-Tech	0.00	34,997.56	0.00	34,997.56
71305 - Local Consult.-Sht Term-Tech	0.00	165,543.43	0.00	165,543.43
71360 - Local Consult-Security	0.00	4,849.63	0.00	4,849.63
71505 - UN Volunteers-Stipend & Allow	0.00	15,648.11	0.00	15,648.11
71520 - UNV-Language Allowance	0.00	1,050.77	0.00	1,050.77
71535 - UNV-Medical Insurance	0.00	1,888.56	0.00	1,888.56
71540 - UNV-Global Charges	0.00	968.16	0.00	968.16
71541 - UNVs-Contribution to security	0.00	665.06	0.00	665.06
71550 - UNV-Resettlement Allowance	0.00	1,304.16	0.00	1,304.16
71590 - UNV Development Effectiveness	0.00	5,007.52	0.00	5,007.52
71605 - Travel Tickets-International	0.00	5,391.60	0.00	5,391.60
71610 - Travel Tickets-Local	0.00	239.25	0.00	239.25
71615 - Daily Subsistence Allow-Intl	0.00	19,072.00	0.00	19,072.00
71620 - Daily Subsistence Allow-Local	0.00	8,845.11	0.00	8,845.11
71625 - Daily Subsist Allow-Mtg Partic	0.00	17,216.93	0.00	17,216.93
71635 - Travel - Other	0.00	2,305.57	0.00	2,305.57
72105 - Svc Co-Construction & Engineer	0.00	-9,678.62	0.00	-9,678.62
72215 - Transporation Equipment	0.00	7,742.62	0.00	7,742.62
72405 - Acquisition of Communic Equip	0.00	242,904.43	0.00	242,904.43
72415 - Courier Charges	0.00	8,674.79	0.00	8,674.79
72440 - Connectivity Charges	0.00	865.38	0.00	865.38
72505 - Stationery & other Office Supp	0.00	56,906.60	0.00	56,906.60
72515 - Print Media	0.00	4,242.37	0.00	4,242.37
72605 - Grants to Instit & other Benef	- 300,000.00	300,000.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	154.40	0.00	154.40
73104 - Leased Building	0.00	- 996.98	0.00	- 996.98
73110 - Custodial & Cleaning Services	0.00	2,537.71	0.00	2,537.71
73410 - Maint, Oper of Transport Equip	0.00	364.88	0.00	364.88
74110 - Audit Fees	0.00	13,694.00	0.00	13,694.00
74205 - Audio Visual Productions	0.00	64,247.71	0.00	64,247.71
74210 - Printing and Publications	0.00	15,141.51	0.00	15,141.51
74215 - Promotional Materials and Dist	0.00	37,512.40	0.00	37,512.40
74225 - Other Media Costs	0.00	103,627.34	0.00	103,627.34
74510 - Bank Charges	0.00	677.07	0.00	677.07
74596 - Services to projects -GOE	0.00	46.55	0.00	46.55
74598 - Direct Project Costs - GOE	0.00	1,976.25	0.00	1,976.25
75105 - Facilities & Admin - Implement	0.00	228,615.65	0.00	228,615.65
75705 - Learning costs	0.00	1,492,420.43	0.00	1,492,420.43

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# Combined Delivery Report By Project

UN Development Programme

Report ID: unglcdrp

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Run Time: 07-02-2018 12:02:34

Project Id : 00085584 2KEN014/235 Strengthening the		Period :	Jan-Dec (2017)	
Output # : 00093173 2KEN014/235 Strengthening the		Impl. Partner :	01714 DIRECT EXECUTION	
		Location :	Kenya	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75707 - Learning – subsistence allowan	0.00	6,887.53	0.00	6,887.53
75709 - Learning - training of counter	483,139.61	0.00	0.00	483,139.61
75710 - Participation of counterparts	0.00	38,112.57	0.00	38,112.57
76120 - Unrealized Loss	0.00	521.18	0.00	521.18
76125 - Realized Loss	0.00	1,559.09	0.00	1,559.09
76130 - Unrealized Gain	0.00	- 729.29	0.00	- 729.29
76135 - Realized Gain	0.00	- 20.11	0.00	- 20.11
77630 - Dep Exp Owned - ITC	0.00	93.55	0.00	93.55
<b>Total for Fund 30079</b>	<b>183,139.61</b>	<b>3,312,744.34</b>	<b>0.00</b>	<b>3,495,883.95</b>
<b>Total for Dept : 34204</b>	<b>183,139.61</b>	<b>7,290,833.64</b>	<b>0.00</b>	<b>7,473,973.25</b>
<b>Total for Output : 00093173</b>	<b>183,139.61</b>	<b>7,122,905.97</b>	<b>1,428,547.37</b>	<b>8,734,592.95</b>
<b>Project Total :</b>	<b>183,139.61</b>	<b>7,122,905.97</b>	<b>1,428,547.37</b>	<b>8,734,592.95</b>

Deloitte & Touche

DELOITTE & TOUCHE

Signed By :

*Amantse Muma*

Date :

13 February 2018

Signed By :

Date :



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**Combined Delivery Report By Project**

**Selection Criteria :**

Business Unit : KEN10  
Period : Jan-Dec (2017)  
Selected Project Id : 00085584  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL		Period : Jan-Dec (2017)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
34201 - Kenya - Central	0.00	- 167,927.67	1,428,547.37	1,260,619.70
34204 - Kenya - Dem. Governance	183,139.61	7,290,833.64	0.00	7,473,973.25

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# Combined Delivery Report By Project

UN Development Programme

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Run Time: 07-02-2018 12:02:39

## Funds Utilization

### Selection Criteria :

Business Unit : KEN10  
Period : Jan-Dec (2017)  
Selected Project Id : 00085584  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00085584 2KEN014/235 Strengthening the

Period : As at Dec 31, 2017

Output #	00093173	Impl. Partner :01714 DIRECT EXECUTION	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			14,887.02
Unamortized intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			313,026.14

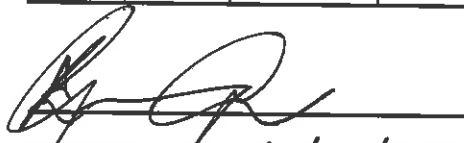
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**APPENDIX III STATEMENT OF FIXED ASSETS**  
**AS AT 31 DECEMBER 2017**

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IPSAS List of Assets in Service as at 31 Dec 2017

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
KEN10	KEN	000000001216	ITC1	ThinkPad X260 SEPK	000000001216	PCOEPA2B	12/21/2016	12/21/2016	1,934.00	1,672.10	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001217	ITC1	ThinkPad X260 SEPK	000000001217	PCOEPA2Q	12/21/2016	12/21/2016	1,934.00	1,672.10	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001220	ITC1	ThinkPad X260 SEPK	000000001220	PCOEPA2S	12/21/2016	12/21/2016	1,934.00	1,672.10	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001221	ITC1	ThinkPad X260 SEPK	000000001221	PCOEPA2R	12/21/2016	12/21/2016	1,934.00	1,672.10	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001224	ITC1	ThinkPad X260 SEPK	000000001224	PCOEPA2H	12/21/2016	12/21/2016	1,934.00	1,672.10	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001225	ITC1	ThinkPad X260 SEPK	000000001225	PCOEPA2G	12/21/2016	12/21/2016	1,934.00	1,672.10	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001229	ITC1	ThinkPad X260 SEPK	000000001229	PCOEPA2N	12/21/2016	12/21/2016	1,934.00	1,672.10	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001230	ITC1	ThinkPad X260 SEPK	000000001230	PCOEPA2D	12/21/2016	12/21/2016	1,934.00	1,672.10	1	34204	001981	00551	00093173	30000
KEN10	KEN	000000001287	ITC14	Cisco SG300 -Switch with	1215	1215	11/8/2016	11/8/2016	1,603.77	1,510.22	1	34204	001981	10159	00093173	30079
										14,887.02						

  
Amanda Serumaga  
Country Director  
UNDP Kenya  
26/02/2018

Amanda Serumaga  
Country Director  
UNDP - Kenya

Deloitte & Touche

DELOITTE & TOUCHE