

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP SOMALIA**

**ENHANCING CLIMATE RESILIENCE OF THE VULNERABLE COMMUNITIES AND  
ECOSYSTEMS IN SOMALIA**

**(Directly Implemented Project No. 84974, Output Nos. 92743 and 104633)**

**Report No. 1969**

**Issue Date: 15 August 2018**

**Report on the Audit of UNDP Somalia**  
**Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia**  
**(Project No. 84974, Output Nos. 92743 and 104633)**  
**Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), from 21 May to 25 June 2018, conducted an audit of Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia (Project No. 84974, Output Nos. 92743 and 104633) (the Project), which is directly implemented and managed by the UNDP Country Office in Somalia (the Office). The last audit of the Project was conducted by OAI, through Deloitte in 2016 and covered project expenses from 1 January to 31 December 2015.

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 2017 as well as Statement of Assets 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 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*.

### Audit results

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

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,648	Unmodified**	13	Unmodified

\*Expenses recorded in the Combined Delivery Report were \$5,570,703. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$628,709), expenses processed and approved by other UNDP offices outside of the country (\$676,087), and expenses incurred at the "responsible party" level (\$617,760).

\*\*Unmodified = unqualified or clean opinion

**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 incorrect recording of cash advance liquidations.

<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.

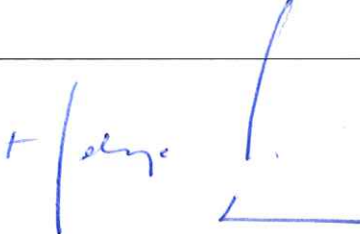
The recommendation aims to ensure the reliability and integrity of financial and operational information.

The previous audit (Report No. 1673, issued on 9 September 2016) 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.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations



**UNITED NATIONS DEVELOPMENT PROGRAMME  
(UNDP)**

**AUDIT REPORT**

**10 AUGUST 2018**

**FINANCIAL AUDIT OF THE UNDP DIRECTLY  
IMPLEMENTED (DIM) PROJECT**

**Enhancing Climate Resilience of the Vulnerable  
Communities and Ecosystems in Somalia**

Output name:	Enhancing Climate Resilience and Drought Response Coordination
UNDP Country Office:	SOMALIA
Atlas Project ID:	00084974
Atlas Output ID:	00092743 and 00104633
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2017 to 31 December 2017

## Table of Contents

<b>EXECUTIVE SUMMARY .....</b>	<b>3</b>
<b>THE AUDIT ENGAGEMENT .....</b>	<b>4</b>
<b>AUDIT OPINIONS .....</b>	<b>5</b>
PROJECT FINANCIAL POSITION .....	5
STATEMENT OF FIXED ASSETS .....	7
STATEMENT OF CASH POSITION .....	9
<b>MANAGEMENT LETTER .....</b>	<b>10</b>
<b>ANNEXES .....</b>	<b>12</b>
ANNEX 1: COMBINED DELIVERY REPORT .....	12
ANNEX 2: STATEMENT OF ASSETS AND EQUIPMENT .....	23
ANNEX 3: AUDITED EXPENDITURE BREAKDOWN .....	25
ANNEX 4: AUDIT FINDING PRIORITY RATINGS .....	26

## EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia (Project ID 00084974, Output ID 00092743 and 00104633) (the project), directly implemented by UNDP Somalia for the year ended 31 December 2017. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

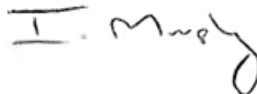
We have issued audit opinions as summarised in the table below and as detailed in the next section:

<b>Project Financial Position</b>	Unmodified
<b>Statement of Fixed Assets</b>	Unmodified
<b>Statement of Cash Position</b>	Not applicable

As a result of our audit, we have raised one audit finding with a net financial impact totalling nil as summarised below:

No.	Output no.	Title	Priority	Net financial impact \$
1	92743	Weakness in balance sheet item control	Medium	-
Total				

The project was not audited in the prior year. The last audit report no. 1673 released on 5 September 2016 of project no. 84974 Output no.92743 was conducted in 2016 and covered expenses for FY2015, and had no audit findings or recommendations.



Ian Murphy  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB  
10 August 2018

MOORE STEPHENS

## THE AUDIT ENGAGEMENT

### Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2017 in the Combined Delivery Report (CDR), the Funds Utilization statement as at 31 December 2017 and the accounts receivable and 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.
- 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 31 December 2017. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period.

Where a DIM project does not have any assets or equipment, it is not necessary to express such an opinion.

- Expressing an opinion on whether the Statement of Cash Position held by the project presents fairly the cash and bank balance of the UNDP project as at 31 December 2017.

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.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series. As applicable, the audit report provides the progress made in implementing the recommendations raised in the previous year's audit report.

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", 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.

## AUDIT OPINIONS

### Independent Auditor's Report to UNDP - Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia

#### Project Financial Position

#### To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the financial position of the UNDP project ID 00084974, Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia output ID 00092743 and 00104633, for the period 1 January 2017 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 totalling \$ 5,570,702.74 is comprised of expenditure directly incurred by the UNDP Country Office in Somalia for an amount of \$ 3,648,146.79 and expenditure incurred by entities other than the Country Office for an amount of \$ 617,759.80 (government expenditure), \$ 628,709.45 (UN Agencies expenditure) and \$ 676,086.70 (global payroll). Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia of \$ 3,648,146.79. Refer to Annex 3 – Audited Expenditure Breakdown for further detail.

#### Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 3,648,146.79 directly incurred by the UNDP Country Office in Somalia 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. Our responsibilities under those provisions and standards are further described in the 'Auditor's responsibilities' section of this report.

We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with these requirements, 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 Utilization 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 Utilization 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

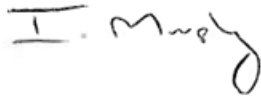


or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

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 the Funds Utilization 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.



Ian Murphy  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB  
10 August 2018

**MOORE STEPHENS**

## Independent Auditor's Report to UNDP - Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia

### Statement of Fixed Assets

### To the Director of the Office and Audit and Investigations, United Nations Development Programme

We have audited the accompanying Statement of Fixed Assets of the UNDP project 00084974, Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia output 00092743 Enhancing Climate Resilience and Drought Response respectively as at 31 December 2017.

#### Unmodified Opinion

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the UNDP project Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia amounting to \$ 12,533.75 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. Our responsibilities under those provisions and standards are further described in the Auditor's responsibilities section of this 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 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

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 the Statement of Fixed Assets.

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.



Ian Murphy  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB  
10 August 2018

**MOORE STEPHENS**

---

## Independent Auditor's Report to UNDP - Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems in Somalia

### Statement of Cash Position

To the Director of the Office and Audit and Investigations, United Nations Development Programme

#### **NO DEDICATED BANK ACCOUNT FOR AUDITED DIM PROJECT ACTIVITIES**

We noted that the UNDP project no. 84974 Enhancing Climate Resilience of the Vulnerable Communities and Ecosystems did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

## MANAGEMENT LETTER

The audit findings and recommendations arising from the financial audit of the project are set out in our management letter below:

Finding n°: 1	Title: Weakness in balance sheet items control		
<b>Observation:</b>			
<p>International standards on financial reporting dictate that a key element of financial reporting is ensuring that the financial data is presented accurately in order to ensure that the financial position and performance are true and fair. Effective financial control policies and procedures play a part in ensuring an accurate and complete set of financial files.</p> <p>We observed that the entity recorded a negative balance in the Combined Delivery Report (CDR) for output 00092743 for 'Outstanding NEX Advances' amounting to US\$ 4,888.</p> <p>This balance was a result of an error arising during preparation of the CDR which led to a misstatement of the net advances. We observed that some unspent funds were refunded to the project yet the NEX advances account was not properly reconciled to reflect a zero balance to the account.</p>			
<b>Account</b>	<b>Advance amount in US\$</b>	<b>Liquidated amount in US\$</b>	<b>Variance in US\$</b>
Balance B/F as at 31 December 2016	-	-	(7,373)
Humanitarian Affairs and Disaster Management	79,540	79,540	-
Kenya Forestry Research Institute	52,755	52,755	-
Ministry of Environment and Rural Development	727,972	730,326	2,405
Ministry of Environment, Wildlife Tourism	602,161	602,161	-
National Environment Research	194,580	194,660	80
<b>Totals</b>			<b>(4,888)</b>
<p>Following discussion with management we were informed that the error arose due to management oversight in reconciling the NEX advances account especially where refunds were made by the sub-grantees.</p> <p>If errors in the balance sheet items presented in the CDR report are not identified and corrected prior to the completion of the CDR, there may be a misrepresentation of the financial position of the entity.</p> <p>In this case the negative NEX advances implies that there are disbursements payable to the suppliers, sub-grantees or other third parties which in deed is not the case thereby misstating the CDR report.</p>			
<b>Priority:</b> Medium			
<b>Recommendation:</b>			

In order to ensure adequate control is exercised over balance sheet items, the entity should ensure that all proposed payments including advances are accurately recorded and the same is reported in the CDR report.

The organization should also ensure that the financial statements and reports generated from Atlas and reconciling general ledgers are adequately reviewed by the senior management for corrective measures (if necessary) to be performed in a timely manner.

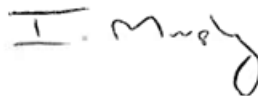
**Management comments:**

The negative balance of outstanding NEX advances as of 31 December 2017 is due to incorrect use of account code when recording the refund from the implementing partners. Correction has been done in the following accounting period.

On general note, corporately there is monitoring / review at country office level on NEX Advance at project level. The office will now strengthen the monitoring at implementing partner level. A dedicated unit, POQA has been established in November 2017 to address this plan.

**Auditors' response:**

The action taken by management is acknowledged but as corrections were processed following period end, the finding has been maintained. Implementation of the recommendation will be reviewed as part of the standard desk follow-up process of OAI.



Ian Murphy  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB

10 August 2018

MOORE STEPHENS



## **Annexes**

**Annex 1: Combined Delivery Report**



**Selection Criteria :**

Business Unit : SOM10  
Period : Jan-Dec (2017)  
Selected Project Id : 00084974  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : 00084974 Enhancing Climate Resilience o	Period :	Jan-Dec (2017)		
Output # : 00092743 Enhancing Climate Resilience	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : 0

**Fund : 04000 (Core Programme, UNU Centre)**

72210 - Machinery and Equipment	0.00	5,626.46	0.00	5,626.46
74910 - Gain/Loss Disposal Fixed Asset	0.00	1,705.83	0.00	1,705.83
77630 - Dep Exp Owned - ITC	0.00	1,715.19	0.00	1,715.19
77670 - Dep Exp-Hvy Mac & Equip	0.00	0.00	0.00	0.00

<b>Total for Fund 04000</b>	<b>0.00</b>	<b>9,047.48</b>	<b>0.00</b>	<b>9,047.48</b>
-----------------------------	-------------	-----------------	-------------	-----------------

**Fund : 62160 (GEF LDC/NAPA Programme Actv)**

77630 - Dep Exp Owned - ITC	0.00	1,067.60	0.00	1,067.60
-----------------------------	------	----------	------	----------

<b>Total for Fund 62160</b>	<b>0.00</b>	<b>1,067.60</b>	<b>0.00</b>	<b>1,067.60</b>
-----------------------------	-------------	-----------------	-------------	-----------------

<b>Total for Activity</b>	<b>0.00</b>	<b>10,115.08</b>	<b>0.00</b>	<b>10,115.08</b>
---------------------------	-------------	------------------	-------------	------------------

**Activity : ACTIVITY1 (Project Management)**

**Fund : 04000 (Core Programme, UNU Centre)**

61305 - Salaries - IP Staff	0.00	43,695.71	0.00	43,695.71
61310 - Post Adjustment - IP Staff	0.00	16,152.13	0.00	16,152.13
62305 - Dependency Allowances-IP Staff	0.00	8,222.76	0.00	8,222.76
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	14,429.89	0.00	14,429.89
62315 - Contrib. to medical, social in	0.00	1,332.00	0.00	1,332.00
62320 - Mobility, Hardship, Non-remova	0.00	14,788.91	0.00	14,788.91
62330 - Rental Supplements - IP Staff	0.00	553.21	0.00	553.21
62335 - Hazard Duty Station Allow-IP	0.00	13,645.96	0.00	13,645.96
62340 - Annual Leave Expense - IP	0.00	-1,902.62	0.00	-1,902.62
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	23,466.61	0.00	23,466.61
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,479.81	0.00	2,479.81
63340 - Proc trips/Rest & Recup-IP Stf	0.00	254.00	0.00	254.00
63360 - Medical Exams(incl Pre-empl)	0.00	144.00	0.00	144.00
63365 - Special Oper Living Allow-IP	0.00	8,682.42	0.00	8,682.42
63385 - Family Visit Travel - IP Staff	0.00	1,685.23	0.00	1,685.23
63520 - Personal Security Measures	0.00	4,873.60	0.00	4,873.60
63530 - Contribution to EOS Benefits	0.00	2,244.31	0.00	2,244.31
63535 - Contribution to Security	0.00	3,493.79	0.00	3,493.79
63540 - Contribution to Training	0.00	478.78	0.00	478.78
63545 - Contribution to ICT	0.00	897.75	0.00	897.75
63550 - Contributions to MAIP	0.00	149.56	0.00	149.56
63555 - Contribution to UN JFA	0.00	1,945.05	0.00	1,945.05
63560 - Contributions to Appendix D	0.00	149.56	0.00	149.56



## Combined Delivery Report by Activity

Project Id : 00084974 Enhancing Climate Resilience o	Period : Jan-Dec (2017)
Output # : 00092743 Enhancing Climate Resilience	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64308 - Appointments-Lump Sum	0.00	4,552.99	0.00	4,552.99
64310 - Separations - IP Staff	0.00	837.90	0.00	837.90
64397 - Services to projects -CO staff	0.00	161,575.86	0.00	161,575.86
65115 - Contributions to ASHI Reserve	0.00	5,805.25	0.00	5,805.25
65135 - Payroll Mgt Cost Recovery ATLA	0.00	419.72	0.00	419.72
71305 - Local Consult.-Sht Term-Tech	0.00	27,010.77	0.00	27,010.77
71605 - Travel Tickets-International	0.00	9,423.40	0.00	9,423.40
71610 - Travel Tickets-Local	0.00	43,178.10	0.00	43,178.10
71615 - Daily Subsistence Allow-Intl	0.00	27,027.50	0.00	27,027.50
71620 - Daily Subsistence Allow-Local	0.00	45,879.64	0.00	45,879.64
71625 - Daily Subsist Allow-Mtg Partic	0.00	3,960.00	0.00	3,960.00
71635 - Travel - Other	0.00	1,639.00	0.00	1,639.00
72115 - Svc Co-Natural Resources & Env.	0.00	6,987.00	0.00	6,987.00
72130 - Svc Co-Transportation Services	0.00	714.00	0.00	714.00
72215 - Transporation Equipment	0.00	2,480.00	0.00	2,480.00
72220 - Furniture	0.00	1,965.00	0.00	1,965.00
72425 - Mobile Telephone Charges	0.00	2,657.73	0.00	2,657.73
72430 - Postage and Pouch	0.00	100.83	0.00	100.83
72435 - E-mail-Subscription	0.00	2,814.40	0.00	2,814.40
72440 - Connectivity Charges	0.00	3,655.35	0.00	3,655.35
72445 - Common Services-Communications	0.00	500.00	0.00	500.00
72505 - Stationery & other Office Supp	0.00	180.00	0.00	180.00
72705 - Hospitality-Special Events	0.00	- 0.08	0.00	- 0.08
72715 - Hospitality Catering	0.00	- 1,300.00	0.00	- 1,300.00
72805 - Acquis of Computer Hardware	0.00	209.10	0.00	209.10
72815 - Inform Technology Supplies	0.00	554.17	0.00	554.17
73125 - Common Services-Premises	0.00	29,296.05	0.00	29,296.05
73420 - Leased Vehicles	0.00	1,699.00	0.00	1,699.00
74510 - Bank Charges	0.00	791.77	0.00	791.77
74525 - Sundry	0.00	294.50	0.00	294.50
74725 - Other L.T.S.H.	0.00	1,951.88	0.00	1,951.88
75705 - Learning costs	0.00	11,828.86	0.00	11,828.86
75709 - Learning - training of counter	0.00	5,419.95	0.00	5,419.95
75710 - Participation of counterparts	0.00	3,973.38	0.00	3,973.38
76125 - Realized Loss	0.00	1.49	0.00	1.49
76135 - Realized Gain	0.00	- 2.49	0.00	- 2.49
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>569,944.44</b>	<b>0.00</b>	<b>569,944.44</b>
<b>Fund : 62160 (GEF LDC/NAPA Programme Actv)</b>				
61305 - Salaries - IP Staff	0.00	32,687.64	0.00	32,687.64
61310 - Post Adjustment - IP Staff	0.00	9,926.12	0.00	9,926.12
62305 - Dependency Allowances-IP Staff	0.00	5,246.60	0.00	5,246.60
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	10,884.82	0.00	10,884.82
62315 - Contrib. to medical, social in	0.00	886.72	0.00	886.72
62320 - Mobility, Hardship, Non-remova	0.00	2,886.68	0.00	2,886.68
62330 - Rental Supplements - IP Staff	0.00	1,911.08	0.00	1,911.08
62340 - Annual Leave Expense - IP	0.00	- 991.57	0.00	- 991.57
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	13,007.08	0.00	13,007.08
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,376.74	0.00	1,376.74
63385 - Family Visit Travel - IP Staff	0.00	905.45	0.00	905.45
63530 - Contribution to EOS Benefits	0.00	1,598.02	0.00	1,598.02
63535 - Contribution to Security	0.00	1,811.09	0.00	1,811.09



Project id : 00084974 Enhancing Climate Resilience o	Period : Jan-Dec (2017)
Output # : 00092743 Enhancing Climate Resilience	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63540 - Contribution to Training	0.00	340.92	0.00	340.92
63545 - Contribution to ICT	0.00	639.18	0.00	639.18
63550 - Contributions to MAIP	0.00	106.54	0.00	106.54
63555 - Contribution to UN JFA	0.00	1,384.98	0.00	1,384.98
63560 - Contributions to Appendix D	0.00	106.54	0.00	106.54
64310 - Separations - IP Staff	0.00	596.63	0.00	596.63
65115 - Contributions to ASHI Reserve	0.00	4,133.60	0.00	4,133.60
65135 - Payroll Mgt Cost Recovery ATLA	0.00	293.52	0.00	293.52
71605 - Travel Tickets-International	0.00	5,211.27	0.00	5,211.27
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
74510 - Bank Charges	0.00	499.54	0.00	499.54
<b>Total for Fund 62160</b>	<b>0.00</b>	<b>95,504.19</b>	<b>0.00</b>	<b>95,504.19</b>
<b>Total for Activity ACTIVITY1</b>	<b>0.00</b>	<b>665,448.63</b>	<b>0.00</b>	<b>665,448.63</b>

Activity : ACTIVITY2 (Strengthen Institutional Capac)

Fund : 04000 (Core Programme, UNU Centre)

63520 - Personal Security Measures	0.00	1,395.21	0.00	1,395.21
64397 - Services to projects -CO staff	0.00	578.07	0.00	578.07
64398 - Direct Project Cost-Staff	0.00	42.94	0.00	42.94
71205 - Intl Consultants-Sht Term-Tech	0.00	79,900.00	0.00	79,900.00
71211 - Intl Consult Security Charge	0.00	2,456.79	0.00	2,456.79
71605 - Travel Tickets-International	0.00	4,060.24	0.00	4,060.24
71615 - Daily Subsistence Allow-Intl	0.00	4,356.00	0.00	4,356.00
71620 - Daily Subsistence Allow-Local	0.00	2,487.60	0.00	2,487.60
71810 - Contractual Svcs-indiv ImpPtr	0.00	9,800.00	0.00	9,800.00
72105 - Svc Co-Construction & Engineer	0.00	80,414.52	0.00	80,414.52
72115 - Svc Co-Natural Resources & Env	34,865.31	154,186.54	0.00	189,051.85
72135 - Svc Co-Communications Service	0.00	15,480.00	0.00	15,480.00
72140 - Svc Co-Information Technology	0.00	42,364.22	0.00	42,364.22
72405 - Acquisition of Communic Equip	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	109.08	0.00	109.08
72435 - E-mail-Subscription	0.00	600.00	0.00	600.00
72505 - Stationery & other Office Supp	0.00	350.00	0.00	350.00
72815 - Inform Technology Supplies	0.00	4,960.00	0.00	4,960.00
73105 - Rent	0.00	1,315.00	0.00	1,315.00
74120 - Capacity Assessment	0.00	63,074.83	0.00	63,074.83
74510 - Bank Charges	27.41	1,792.85	0.00	1,820.26
74525 - Sundry	0.00	517.82	0.00	517.82
74596 - Services to projects -GOE	0.00	118.39	0.00	118.39
74598 - Direct Project Costs - GOE	0.00	8.80	0.00	8.80
75705 - Learning costs	0.00	11,725.60	0.00	11,725.60
75709 - Learning - training of counter	0.00	81.00	0.00	81.00
<b>Total for Fund 04000</b>	<b>34,892.72</b>	<b>482,175.50</b>	<b>0.00</b>	<b>517,068.22</b>

Fund : 62160 (GEF LDC/NAPA Programme Actv)

71205 - Intl Consultants-Sht Term-Tech	0.00	20,932.56	0.00	20,932.56
--	------	-----------	------	-----------



Project Id : 00084974 Enhancing Climate Resilience o	Period : Jan-Dec (2017)
Output # : 00092743 Enhancing Climate Resilience	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71211 - Intl Consult Security Charge	0.00	515.63	0.00	515.63
71305 - Local Consult.-Sht Term-Tech	0.00	42,146.54	0.00	42,146.54
71360 - Local Consult-Security	0.00	56.25	0.00	56.25
71405 - Service Contracts-Individuals	0.00	17,877.85	0.00	17,877.85
71410 - MAIP Premium SC	0.00	31.44	0.00	31.44
71415 - Contribution to Security SC	0.00	785.28	0.00	785.28
71810 - Contractual Svcs-indiv ImpPtnr	0.00	5,700.00	0.00	5,700.00
72105 - Svc Co-Construction & Engineer	0.00	30,497.00	0.00	30,497.00
72115 - Svc Co-Natural Resources & Env	0.42	14,680.00	0.00	14,680.42
72125 - Svc Co-Studies & Research Serv	0.00	720.00	0.00	720.00
72220 - Furniture	0.00	0.00	0.00	0.00
72330 - Medical Products	0.00	312.62	0.00	312.62
73105 - Rent	0.00	350.00	0.00	350.00
74510 - Bank Charges	0.00	1,937.70	0.00	1,937.70
74525 - Sundry	0.00	20.00	0.00	20.00
75705 - Learning costs	0.00	2,847.00	0.00	2,847.00
<b>Total for Fund 62160</b>	<b>0.42</b>	<b>139,409.87</b>	<b>0.00</b>	<b>139,410.29</b>
<b>Total for Activity ACTIVITY2</b>	<b>34,893.14</b>	<b>621,585.37</b>	<b>0.00</b>	<b>656,478.51</b>
<b>Activity : ACTIVITY3 (Improve Water Management)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71620 - Daily Subsistence Allow-Local	0.00	2,622.59	0.00	2,622.59
72115 - Svc Co-Natural Resources & Env	0.00	0.00	0.00	0.00
73105 - Rent	0.00	480.00	0.00	480.00
73420 - Leased Vehicles	0.00	476.00	0.00	476.00
74510 - Bank Charges	0.00	33.26	0.00	33.26
74525 - Sundry	0.00	104.00	0.00	104.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>3,715.85</b>	<b>0.00</b>	<b>3,715.85</b>
<b>Fund : 62160 (GEF LDC/NAPA Programme Actv)</b>				
61305 - Salaries - IP Staff	0.00	43,870.21	0.00	43,870.21
61310 - Post Adjustment - IP Staff	0.00	13,321.93	0.00	13,321.93
62305 - Dependency Allowances-IP Staff	0.00	7,041.59	0.00	7,041.59
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	14,608.63	0.00	14,608.63
62315 - Contrib to medical, social in	0.00	1,190.04	0.00	1,190.04
62320 - Mobility, Hardship, Non-remova	0.00	3,874.12	0.00	3,874.12
62330 - Rental Supplements - IP Staff	0.00	2,564.85	0.00	2,564.85
62340 - Annual Leave Expense - IP	0.00	-1,330.71	0.00	-1,330.71
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	17,456.87	0.00	17,456.87
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,847.69	0.00	1,847.69
63385 - Family Visit Travel - IP Staff	0.00	1,215.20	0.00	1,215.20
63530 - Contribution to EOS Benefits	0.00	2,144.71	0.00	2,144.71
63535 - Contribution to Security	0.00	2,430.70	0.00	2,430.70
63540 - Contribution to Training	0.00	457.54	0.00	457.54
63545 - Contribution to ICT	0.00	857.87	0.00	857.87
63550 - Contributions to MAIP	0.00	143.02	0.00	143.02



Project Id : 00084974 Enhancing Climate Resilience o	Period : Jan-Dec (2017)
Output # : 00092743 Enhancing Climate Resilience	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63555 - Contribution to UN JFA	0.00	1,858.74	0.00	1,858.74
63560 - Contributions to Appendix D	0.00	143.02	0.00	143.02
64310 - Separations - IP Staff	0.00	800.66	0.00	800.66
64397 - Services to projects -CO staff	0.00	0.00	0.00	0.00
64399 - Expert Advisory Serv-HQ Staff	0.00	5,092.00	0.00	5,092.00
65115 - Contributions to ASHI Reserve	0.00	5,547.64	0.00	5,547.64
65135 - Payroll Mgt Cost Recovery ATLA	0.00	393.96	0.00	393.96
71205 - Intl Consultants-Sht Term-Tech	0.00	14,440.00	0.00	14,440.00
71211 - Intl Consult Security Charge	0.00	902.50	0.00	902.50
71305 - Local Consult.-Sht Term-Tech	0.00	48,850.00	0.00	48,850.00
71310 - Local Consult.-Short Term-Supp	0.00	28,980.00	0.00	28,980.00
71405 - Service Contracts-Individuals	0.00	271,719.77	0.00	271,719.77
71410 - MAIP Premium SC	0.00	592.81	0.00	592.81
71415 - Contribution to Security SC	0.00	13,480.55	0.00	13,480.55
71620 - Daily Subsistence Allow-Local	0.00	592.00	0.00	592.00
72105 - Svc Co-Construction & Engineer	67.25	826,991.64	0.00	827,058.89
72115 - Svc Co-Natural Resources & Env	500,327.68	59,979.88	0.00	560,307.56
72130 - Svc Co-Transportation Services	0.00	350.00	0.00	350.00
72210 - Machinery and Equipment	0.00	375.55	0.00	375.55
72330 - Medical Products	0.00	88.00	0.00	88.00
72401 - Prefab structure/other buildin	0.00	108,621.91	0.00	108,621.91
72402 - Building Maintenance	0.00	22,689.63	0.00	22,689.63
72505 - Stationery & other Office Supp	0.00	975.00	0.00	975.00
73105 - Rent	0.00	825.00	0.00	825.00
74210 - Printing and Publications	0.00	8,842.00	0.00	8,842.00
74510 - Bank Charges	1,136.73	31,528.97	0.00	32,665.70
<b>Total for Fund 62160</b>	<b>501,531.66</b>	<b>1,566,355.49</b>	<b>0.00</b>	<b>2,067,887.15</b>
<b>Total for Activity ACTIVITY3</b>	<b>501,531.66</b>	<b>1,570,071.34</b>	<b>0.00</b>	<b>2,071,603.00</b>

Activity : ACTIVITY4 (MoHADM Strengthening)

Fund : 04000 (Core Programme, UNU Centre)

71605 - Travel Tickets-International	0.00	3,475.20	0.00	3,475.20
71610 - Travel Tickets-Local	0.00	11,768.22	0.00	11,768.22
71615 - Daily Subsistence Allow-Intl	0.00	246.40	0.00	246.40
71620 - Daily Subsistence Allow-Local	0.00	9,564.00	0.00	9,564.00
71635 - Travel - Other	0.00	1,298.60	0.00	1,298.60
72120 - Svc Co-Trade and Business Serv	0.00	210.00	0.00	210.00
72130 - Svc Co-Transportation Services	0.00	387.00	0.00	387.00
72505 - Stationery & other Office Supp	0.00	3,071.20	0.00	3,071.20
72715 - Hospitality Catering	0.00	-14,099.00	0.00	-14,099.00
73125 - Common Services-Premises	0.00	292,829.26	0.00	292,829.26
73420 - Leased Vehicles	0.00	5,610.00	0.00	5,610.00
74510 - Bank Charges	0.00	912.33	0.00	912.33
74525 - Sundry	0.00	162.50	0.00	162.50
75705 - Learning costs	0.00	39,039.38	0.00	39,039.38
75707 - Learning - subsistence allowan	0.00	32,460.00	0.00	32,460.00
75712 - TrnWrkshp&Conf - Honorariums	0.00	3,496.90	0.00	3,496.90
76125 - Realized Loss	0.00	0.00	0.00	0.00





Project Id : 00084974 Enhancing Climate Resilience o	Period : Jan-Dec (2017)
Output # : 00092743 Enhancing Climate Resilience	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 04000	0.00	390,431.99	0.00	390,431.99
Total for Activity ACTIVITY4	0.00	390,431.99	0.00	390,431.99
Total for Output : 00092743	536,424.80	3,257,652.41	0.00	3,794,077.21

Output # : 00104633 Drought Response ( Coordination	Impl. Partner : 99999 UNDP
	Location : Somalia

Activity : ACTIVITY1 (Coordination & Monitoring)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	34,160.00	0.00	34,160.00
71211 - Intl Consult Security Charge	0.00	762.50	0.00	762.50
71305 - Local Consult.-Sht Term-Tech	0.00	4,500.00	0.00	4,500.00
71605 - Travel Tickets-International	0.00	1,590.00	0.00	1,590.00
71620 - Daily Subsistence Allow-Local	0.00	3,945.00	0.00	3,945.00
71635 - Travel - Other	0.00	1,082.00	0.00	1,082.00
71810 - Contractual Svcs-indiv ImpPtr	0.00	8,640.00	0.00	8,640.00
72105 - Svc Co-Construction & Engineer	0.00	50,207.05	0.00	50,207.05
72115 - Svc Co-Natural Resources & Env	18,420.00	24,507.00	0.00	42,927.00
72125 - Svc Co-Studies & Research Serv	3,520.00	0.00	0.00	3,520.00
72401 - Prefab structure/other buildin	0.00	191,632.49	0.00	191,632.49
72440 - Connectivity Charges	0.00	29.60	0.00	29.60
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
73105 - Rent	0.00	1,950.00	0.00	1,950.00
73120 - Utilities	0.00	182,164.34	0.00	182,164.34
74510 - Bank Charges	0.00	7,012.86	0.00	7,012.86
75705 - Learning costs	0.00	300.00	0.00	300.00
75707 - Learning - subsistence allowan	0.00	1,600.00	0.00	1,600.00

Total for Fund 04000	21,940.00	514,137.84	0.00	536,077.84
----------------------	-----------	------------	------	------------

Fund : 04130 (TRAC 3 - Recovery)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	14,500.00	59,348.43	73,848.43
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71810 - Contractual Svcs-indiv ImpPtr	0.00	33,575.00	0.00	33,575.00
72105 - Svc Co-Construction & Engineer	20,800.00	0.00	289,364.68	310,164.68
72115 - Svc Co-Natural Resources & Env	19,500.00	26,267.05	0.00	45,767.05
72125 - Svc Co-Studies & Research Serv	0.00	6,110.00	3,366.32	9,476.32
72370 - Security related goods and mat	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	11,502.00	0.00	11,502.00
72445 - Common Services-Communications	0.00	0.00	2,558.19	2,558.19
72505 - Stationery & other Office Supp	0.00	500.00	2,115.65	2,615.65
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00



<b>Project Id : 00084974 Enhancing Climate Resilience o</b>		<b>Period :</b>	<b>Jan-Dec (2017)</b>	
<b>Output # : 00104633 Drought Response ( Coordinatio</b>		<b>Impl. Partner :</b>	<b>99999 UNDP</b>	
		<b>Location :</b>	<b>Somalia</b>	
	<b>Govt Exp</b>	<b>UNDP Exp</b>	<b>UN Agencies Exp</b>	<b>Total Exp</b>
73105 - Rent	0.00	27,910.00	0.00	27,910.00
73110 - Custodial & Cleaning Services	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	10,699.99	10,699.99
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74225 - Other Media Costs	0.00	1,600.00	0.00	1,600.00
74325 - Contrib.To CO Common Security	0.00	0.00	3,210.00	3,210.00
74510 - Bank Charges	0.00	1,794.81	7,138.75	8,933.56
74525 - Sundry	0.00	1,029.00	0.00	1,029.00
75705 - Learning costs	0.00	0.00	20,871.73	20,871.73
77205 - Salaries - GS Staff-TA	0.00	0.00	30,035.71	30,035.71
<b>Total for Fund 04130</b>	<b>40,300.00</b>	<b>124,787.86</b>	<b>428,709.45</b>	<b>593,797.31</b>
<b>Fund : 28400 (EDRCR-Global)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	22,198.74	22,198.74
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	119,642.33	119,642.33
71610 - Travel Tickets-Local	0.00	0.00	1,409.30	1,409.30
71620 - Daily Subsistence Allow-Local	0.00	1,702.00	2,596.14	4,298.14
71810 - Contractual Svcs-indiv ImpPtnr	0.00	8,000.00	0.00	8,000.00
72105 - Svc Co-Construction & Engineer	8,695.00	62,807.00	0.00	71,502.00
72115 - Svc Co-Natural Resources & Env	10,400.00	13,130.00	0.00	23,530.00
72125 - Svc Co-Studies & Research Serv	0.00	0.00	0.00	0.00
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72370 - Security related goods and mat	0.00	0.00	8,997.67	8,997.67
72402 - Building Maintenance	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	0.00	557.82	557.82
72505 - Stationery & other Office Supp	0.00	0.00	523.61	523.61
72605 - Grants to Instit & other Benef	0.00	152,000.00	0.00	152,000.00
72615 - Micro Capital Grants-Other	0.00	-72,000.00	0.00	-72,000.00
72815 - Inform Technology Supplies	0.00	0.00	174.49	174.49
73105 - Rent	0.00	2,765.00	0.00	2,765.00
73110 - Custodial & Cleaning Services	0.00	0.00	2,525.15	2,525.15
73125 - Common Services-Premises	0.00	0.00	3,975.26	3,975.26
73405 - Rental & Maint-Other Office Eq	0.00	0.00	616.71	616.71
73410 - Maint, Oper of Transport Equip	0.00	0.00	6,657.72	6,657.72
74325 - Contrib.To CO Common Security	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	3,580.72	1,070.00	4,650.72
75105 - Facilities & Admin - Implement	0.00	31,286.38	0.00	31,286.38
75705 - Learning costs	0.00	0.00	24,985.66	24,985.66
77205 - Salaries - GS Staff-TA	0.00	0.00	4,069.40	4,069.40
<b>Total for Fund 28400</b>	<b>19,095.00</b>	<b>203,271.10</b>	<b>200,000.00</b>	<b>422,366.10</b>
<b>Total for Activity ACTIVITY1</b>	<b>81,335.00</b>	<b>842,196.80</b>	<b>628,709.45</b>	<b>1,552,241.25</b>
<b>Activity : ACTIVITY2 (Project Management)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				



# Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

Page 8 of 10  
Run Time: 05-03-2018 19:03:38

Project Id : 00084974 Enhancing Climate Resilience o		Period :	Jan-Dec (2017)	
Output # : 00104633 Drought Response ( Coordinatio		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64397 - Services to projects -CO staff	0.00	122,982.30	0.00	122,982.30
71620 - Daily Subsistence Allow-Local	0.00	330.04	0.00	330.04
74510 - Bank Charges	0.00	0.44	0.00	0.44
74525 - Sundry	0.00	9.00	0.00	9.00
Total for Fund 04000	0.00	123,321.78	0.00	123,321.78
Fund : 04130 (TRAC 3 - Recovery)				
64397 - Services to projects -CO staff	0.00	28,326.18	0.00	28,326.18
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
Total for Fund 04130	0.00	28,381.18	0.00	28,381.18
Fund : 28400 (EDRCR-Global)				
64397 - Services to projects -CO staff	0.00	65,569.86	0.00	65,569.86
71605 - Travel Tickets-International	0.00	1,727.66	0.00	1,727.66
75105 - Facilities & Admin - Implement	0.00	5,383.80	0.00	5,383.80
Total for Fund 28400	0.00	72,681.32	0.00	72,681.32
Total for Activity ACTIVITY2	0.00	224,384.28	0.00	224,384.28
Total for Output : 00104633	81,335.00	1,066,581.08	628,709.45	1,776,625.53
Project Total :	617,759.80	4,324,233.49	628,709.45	5,570,702.74

*I. Murphy*

Ian Murphy  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB  
10 August 2018

**MOORE STEPHENS**



*Abdul Qadir Rafiq*

Digitally signed by Abdul Qadir  
DN: cn=Abdul Qadir, o=UNDP, ou,  
email=abdul.qadir@undp.org,  
c=US  
Date: 2018.03.06 21:07:05 +03'00'

Signed By: Abdul Qadir Rafiq, Project Manager

Date: 6/3/18

Signed By: *George Conway*  
Digitally signed by George Conway,  
DN: cn=George Conway, o=UNDP,  
ou=UNDP-Somalia,  
email=george.conway@undp.org,  
c=SO  
Date: 2018.03.07 16:56:41 +03'00'

Date: 07 MARCH 2018

Signed by: GEORGE CONWAY  
COUNTRY DIRECTOR  
UNDP SOMALIA

**Selection Criteria :****Business Unit :** SOM10**Period :** Jan-Dec (2017)**Selected Project Id :** 00084974**Selected Fund Code :** ALL**Selected Dept. IDs :** ALL**Selected Outputs :** ALL**Project Id :** ALL**Output # :** ALL**Period :**

Jan-Dec (2017)

**Impl. Partner :****Location :**

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	1,988,151.31	628,709.45	2,616,860.76
46805 - Somalia - Energy & Environmht	0.00	76,545.23	0.00	76,545.23
46810 - Somalia - Finance	0.00	1,841.00	0.00	1,841.00
46814 - Somalia - General Services	0.00	76.64	0.00	76.64
46820 - Somalia/SO/Hargeisa	10,200.00	124.20	0.00	10,324.20
46823 - North West Somalia	291,827.72	1,109,462.03	0.00	1,401,289.75
46824 - North East Somalia	315,731.66	742,777.41	0.00	1,058,509.07
46825 - South Central Somalia	0.42	405,255.67	0.00	405,256.09



**Funds Utilization**

**Selection Criteria :**

Business Unit : SOM10  
Period : Jan-Dec (2017)  
Selected Project Id : 00084974  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00084974 Enhancing Climate Resilience o

Period : As Of Dec31,2017

Output #	00092743	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			- 4,888.75
Undepreciated Fixed Assets			12,533.75
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			10,975.72

Output #	00104633	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			5,053.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			20,544.09

## **Annex 2: Statement of Assets and Equipment**



## AM In Service Report

UN Development Page 1 of 11

Report ID: UNAM600 Run Time: 28-02-2018 14:02:34

Business Unit: SOM10 Country: Category: In Service

Operating ISOM Department: Impl Agency Donor:

Business Unit		Operating	Asset ID	Profile ID	Description	TAG Numb	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Valu	Quantity	Department	Impl	Agenc	Donor	Project	Fund code	
SOM10	SOM		1753	ITC1	A Notebook computers	118204	HLH3XP1	LATITUDE E6220	SOMHAR1:	2/7/2012	2/7/2012	1,900.00	430.76	1	46801		1981		12	92743	4000
SOM10	SOM		1754	ITC1	A Notebook computer	118208	HLVWVP1	LATITUDE E6220	SOMHAR1:	2/7/2012	2/7/2012	1,900.00	430.76	1	46801		1981		12	92743	4000
SOM10	SOM		1807	ITC1	A Notebook computer	118157	G0K2XP1	LATITUDE E6220	SOMMOG1	2/7/2012	2/7/2012	1,900.00	430.76	1	46801		1981		12	92743	4000
SOM10	SOM		1829	ITC1	A Notebook computers	118206	HLW6XP1	LATITUDE E6220	SOMMOG1	2/7/2012	2/7/2012	1,900.00	430.76	1	46801		1981		12	92743	4000
SOM10	SOM		1851	ITC1	A Notebook computers	118205	HLH4XP1	LATITUDE E6220	SOMGAR1:	2/7/2012	2/7/2012	1,900.00	430.76	1	46801		1981		12	92743	4000
SOM10	SOM		3140	ITC1	Dell Latitude E7250 - Laptop	120112	3LQD162		SOMGAR1:	9/25/2015	9/25/2015	1,725.12	1,221.96	1	46801		1981		10003	92743	62160
SOM10	SOM		3141	ITC1	Dell Latitude E7250 - Laptop	103338	BNQD162		SOMMOG1	9/25/2015	9/25/2015	1,725.12	1,221.96	1	46801		1981		10003	92743	62160
SOM10	SOM		3143	ITC1	Dell Latitude E7250 - Laptop	103339	CYN9162		SOMMOG1	9/25/2015	9/25/2015	1,725.12	1,221.96	1	46801		1981		10003	92743	62160
SOM10	SOM		3164	ITC4	A BIZI HUB 363 PRINTER	103821	A0ED943600		SOMMOG1	2/19/2016	2/19/2016	4,745.85	3,836.23	1	46825		1981		12	92743	4000
SOM10	SOM		3719	ITC1	A Notebook computers	120063	101CGC2		SOMNRB1:	10/26/2016	10/26/2016	1,529.45	1,290.47	1	46801		1981		10003	92743	62160
SOM10	SOM		3746	ITC1	A Notebook computers	129782	BL1FPC2	Dell Latt	SOMHAR1:	12/1/2016	12/1/2016	1,836.00	1,587.37	1	46801		1981		10003	92743	62160
													12,533.75								



Signed by: Ahmad Alhammad  
Assistant Country Director  
UNDP Somalia

Date 29 JUNE 2018

I. Murphy

Ian Murphy  
Partner

Moore Stephens LLP  
150 Aldersgate Street  
London EC1A 4AB  
10 August 2018

**MOORE STEPHENS**

### Annex 3: Audited expenditure breakdown

Audited expenditure for the two project outputs is detailed as below:

	Output 00092743 \$	Output 000104633 \$	Total \$
CDR – UNDP Expenditure	3,257,652.41	1,066,581.08	4,324,233.49
CDR – Government Expenditure	536,424.80	81,335.00	617,759.80
CDR – UN Agencies Expenditure	-	628,709.45	628,709.45
<b>Total CDR Project total</b>	<b>3,794,077.21</b>	<b>1,776,625.53</b>	<b>5,570,702.74</b>
CDR UNDP Expenditure	3,257,652.41	1,066,581.08	4,324,233.49
Less: Payroll for international staff processed in Copenhagen	(676,086.70)	-	(676,086.70)
<b>Total expenditure directly incurred by UNDP Country Office</b>	<b>2,581,565.71</b>	<b>1,066,581.08</b>	<b>3,648,146.79</b>

## Annex 4: Audit finding priority ratings

The following categories of priorities are used:

<b>High (Critical)</b>	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.
<b>Medium (Important)</b>	Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP.
<b>Low</b>	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. <b>Therefore, low priority recommendations are not included in this report.</b>