

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UNDP SOMALIA

**ELECTORAL ASSISTANCE,
JOINT PROGRAMME ON ELECTIONS**
(Directly Implemented Project No. 85370, Output No. 97672)

Report No. 1971
Issue Date: 9 August 2018

**Report on the Audit of UNDP Somalia
Electoral Assistance, Joint Programme on Elections
(Project No. 85370, Output No. 97672)
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 Electoral Assistance, Joint Programme on Elections (Project No. 85370, Output No. 97672) (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 2017 and covered project expenses from 1 January to 31 December 2016.

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 statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). 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 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
4,032	Unmodified**	122	Unmodified

* Expenses recorded in the Combined Delivery Report were \$5,335,159. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$1,302,861).

**Unmodified = unqualified or clean opinion.

The audit did not result in any recommendations.

The previous audit (Report No. 1825, issued on 9 August 2017) did not result in any recommendations.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

Management comments and action plan

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



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

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

AUDIT REPORT

3 AUGUST 2018

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

Output name:	Joint Programme on Elections
UNDP Country Office:	Somalia
Atlas Project ID:	00085370
Atlas Output ID:	00097672
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2017

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EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of Electoral Assistance Project ID 00085370 and Output ID 00097672 (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:

Project Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash Position	Not applicable

As a result of our audit, we have raised no audit findings.



Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
3 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.

Independent Auditor's Report to UNDP – Electoral Assistance

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 00085370, Electoral Assistance, output ID 00097672 - Joint Programme on Elections, 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 \$ 5,335,159.10, is comprised of expenditure directly incurred by the UNDP Country Office in Somalia for an amount of \$ 4,032,298.25 and expenditure incurred by entities other than the Country Office for an amount of \$ 1,302,860.85 which represents the global payroll. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia of \$ 4,032,298.25.

Unmodified opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 4,032,298.25 directly incurred by the UNDP Country Office in Somalia and charged to the project for the period from 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. 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.

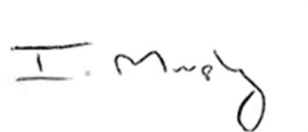
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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.

A handwritten signature in black ink, appearing to read 'I. Murphy', is enclosed within a thin black rectangular border.

Ian Murphy
Partner

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

MOORE STEPHENS

Independent Auditor's Report to UNDP – Electoral Assistance

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 ID 00085370 - Electoral Assistance, Output ID 00097672 - Joint Programme on Elections, 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 Electoral Assistance amounting to \$ 122,088.27 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 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.

A handwritten signature in black ink, appearing to read 'I. Murphy', is enclosed within a thin black rectangular border.

Ian Murphy
Partner

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

MOORE STEPHENS

Independent Auditor's Report to UNDP – Support to the Federal States

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 Electoral Assistance did not have a dedicated bank account for DIM project activities subject to audit and accordingly a Statement of Cash Position was not produced.

Annexes

Annex 1: Combined Delivery Report

**Combined Delivery Report by Activity**

UN Development Programme

Report ID: unglcdrb

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Run Time: 05-03-2018 19:03:44

Selection Criteria :

Business Unit : SOM10
 Period : Jan-Dec (2017)
 Selected Project Id : ALL
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : 00097672

Project Id : 00085370 Electoral Assistance	Period :	Jan-Dec (2017)		
Output # : 00097672 Joint Programme on Elections	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Activity : 0

Fund : 04000 (Core Programme, UNU Centre)

77630 - Dep Exp Owned - ITC	0.00	282.43	0.00	282.43
Total for Fund 04000	0.00	282.43	0.00	282.43

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	821.12	0.00	821.12
77630 - Dep Exp Owned - ITC	0.00	1,025.10	0.00	1,025.10
77660 - Dep Exp Owned -Vehicle	0.00	10,704.67	0.00	10,704.67
Total for Fund 30000	0.00	12,550.89	0.00	12,550.89

Total for Activity	0.00	12,833.32	0.00	12,833.32
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Activity : ACTIVITY1 (NIEC Capacity Building)**Fund : 04000 (Core Programme, UNU Centre)**

61305 - Salaries - IP Staff	0.00	139,296.57	0.00	139,296.57
61310 - Post Adjustment - IP Staff	0.00	54,829.35	0.00	54,829.35
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	46,278.58	0.00	46,278.58
62320 - Mobility, Hardship, Non-remova	0.00	25,058.50	0.00	25,058.50
62335 - Hazard Duty Station Allow-IP	0.00	14,281.64	0.00	14,281.64
71305 - Local Consult.-Sht Term-Tech	0.00	7,536.57	0.00	7,536.57
71610 - Travel Tickets-Local	0.00	300.00	0.00	300.00
71620 - Daily Subsistence Allow-Local	0.00	238.40	0.00	238.40
71810 - Contractual Svcs-indiv ImpPtnr	0.00	14,000.00	0.00	14,000.00
72205 - Office Machinery	0.00	225.60	0.00	225.60
72215 - Transporation Equipment	0.00	700.00	0.00	700.00
72405 - Acquisition of Communic Equip	0.00	20,814.10	0.00	20,814.10
72445 - Common Services-Communications	0.00	148.50	0.00	148.50
72505 - Stationery & other Office Supp	0.00	2,372.30	0.00	2,372.30
72510 - Publications	0.00	80.00	0.00	80.00
72810 - Acquis of Computer Software	0.00	13,200.00	0.00	13,200.00
72966 - Licenses and other	0.00	6,600.00	0.00	6,600.00
74210 - Printing and Publications	0.00	1,340.00	0.00	1,340.00
74510 - Bank Charges	0.00	549.01	0.00	549.01
75705 - Learning costs	0.00	1,200.00	0.00	1,200.00
75707 - Learning - subsistence allowan	0.00	5,148.00	0.00	5,148.00
Total for Fund 04000	0.00	354,197.12	0.00	354,197.12



Project Id : 00085370 Electoral Assistance		Period :	Jan-Dec (2017)	
Output # : 00097672 Joint Programme on Elections		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	5,298.98	0.00	5,298.98
61310 - Post Adjustment - IP Staff	0.00	1,923.54	0.00	1,923.54
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	1,751.35	0.00	1,751.35
62315 - Contrib. to medical, social in	0.00	1,137.56	0.00	1,137.56
62320 - Mobility, Hardship, Non-remova	0.00	15,421.77	0.00	15,421.77
62335 - Hazard Duty Station Allow-IP	0.00	18,709.59	0.00	18,709.59
62340 - Annual Leave Expense - IP	0.00	-10,417.64	0.00	-10,417.64
63335 - Home Leave Trvl & Allow-IP Stf	0.00	346.86	0.00	346.86
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,797.50	0.00	3,797.50
63350 - Reimb of Income Tax-IP Staff	0.00	2,734.50	0.00	2,734.50
63365 - Special Oper Living Allow-IP	0.00	12,911.64	0.00	12,911.64
63530 - Contribution to EOS Benefits	0.00	7,550.54	0.00	7,550.54
63535 - Contribution to Security	0.00	12,584.36	0.00	12,584.36
63540 - Contribution to Training	0.00	1,610.81	0.00	1,610.81
63545 - Contribution to ICT	0.00	3,020.24	0.00	3,020.24
63550 - Contributions to MAIP	0.00	503.41	0.00	503.41
63555 - Contribution to UN JFA	0.00	6,543.77	0.00	6,543.77
63560 - Contributions to Appendix D	0.00	503.41	0.00	503.41
64310 - Separations - IP Staff	0.00	2,818.93	0.00	2,818.93
65115 - Contributions to ASHI Reserve	0.00	19,530.66	0.00	19,530.66
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,409.91	0.00	1,409.91
71205 - Intl Consultants-Sht Term-Tech	0.00	93,151.25	0.00	93,151.25
71211 - Intl Consult Security Charge	0.00	1,450.00	0.00	1,450.00
71305 - Local Consult.-Sht Term-Tech	0.00	14,000.00	0.00	14,000.00
71405 - Service Contracts-Individuals	0.00	6,809.58	0.00	6,809.58
71410 - MAIP Premium SC	0.00	12.30	0.00	12.30
71415 - Contribution to Security SC	0.00	307.14	0.00	307.14
71505 - UN Volunteers-Stipend & Allow	0.00	13,229.29	0.00	13,229.29
71510 - UNV Settling-In-Grant	0.00	4,408.23	0.00	4,408.23
71520 - UNV-Language Allowance	0.00	300.01	0.00	300.01
71525 - UNV-Hazard Pay	0.00	6,000.01	0.00	6,000.01
71535 - UNV-Medical Insurance	0.00	729.96	0.00	729.96
71540 - UNV-Global Charges	0.00	856.30	0.00	856.30
71541 - UNVs-Contribution to security	0.00	826.88	0.00	826.88
71545 - UNV-Home Leave Travel & Allowa	0.00	48.01	0.00	48.01
71550 - UNV-Resettlement Allowance	0.00	1,200.01	0.00	1,200.01
71590 - UNV Development Effectiveness	0.00	3,594.01	0.00	3,594.01
71605 - Travel Tickets-International	0.00	10,808.00	0.00	10,808.00
71610 - Travel Tickets-Local	0.00	4,880.00	0.00	4,880.00
71615 - Daily Subsistence Allow-Intl	0.00	1,979.63	0.00	1,979.63
71620 - Daily Subsistence Allow-Local	0.00	8,674.10	0.00	8,674.10
71635 - Travel - Other	0.00	5,460.00	0.00	5,460.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	102,773.00	0.00	102,773.00
72105 - Svc Co-Construction & Engineer	0.00	-990.00	0.00	-990.00
72120 - Svc Co-Trade and Business Serv	0.00	8,035.86	0.00	8,035.86
72130 - Svc Co-Transportation Services	0.00	130.00	0.00	130.00
72215 - Transporation Equipment	0.00	18,670.00	0.00	18,670.00
72220 - Furniture	0.00	540.00	0.00	540.00
72330 - Medical Products	0.00	1,697.30	0.00	1,697.30
72399 - Other Materials and Goods	0.00	628.09	0.00	628.09
72405 - Acquisition of Communic Equip	0.00	3,225.02	0.00	3,225.02
72440 - Connectivity Charges	0.00	15,055.00	0.00	15,055.00



Combined Delivery Report by Activity

UN Development Programme

Report ID: ungicdrb

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Run Time: 05-03-2018 19:03:44

Project Id : 00085370 Electoral Assistance		Period :	Jan-Dec (2017)	
Output # : 00097672 Joint Programme on Elections		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72505 - Stationery & other Office Supp	0.00	3,710.05	0.00	3,710.05
72510 - Publications	0.00	318.00	0.00	318.00
72515 - Print Media	0.00	596.00	0.00	596.00
72520 - Electronic Media	0.00	495.00	0.00	495.00
72815 - Inform Technology Supplies	0.00	2,408.42	0.00	2,408.42
73105 - Rent	0.00	577.50	0.00	577.50
74210 - Printing and Publications	0.00	17,840.05	0.00	17,840.05
74225 - Other Media Costs	0.00	1,500.00	0.00	1,500.00
74510 - Bank Charges	0.00	3,919.56	0.00	3,919.56
74710 - Land Transport	0.00	2,918.38	0.00	2,918.38
74725 - Other L.T.S.H.	0.00	220.00	0.00	220.00
75105 - Facilities & Admin - Implement	0.00	38,566.31	0.00	38,566.31
75705 - Learning costs	0.00	19,334.89	0.00	19,334.89
75706 - Learning - ticket costs	0.00	7,000.00	0.00	7,000.00
75707 - Learning - subsistence allowan	0.00	32,078.84	0.00	32,078.84
75708 - Learning - subcontracts	0.00	1,440.00	0.00	1,440.00
75710 - Participation of counterparts	0.00	5,160.00	0.00	5,160.00
75711 - TrnWrkshp&Conf - Stipends	0.00	13,250.00	0.00	13,250.00
76125 - Realized Loss	0.00	36.18	0.00	36.18
Total for Fund 30000	0.00	589,549.85	0.00	589,549.85
Total for Activity ACTIVITY1	0.00	943,746.97	0.00	943,746.97
Activity : ACTIVITY2 (Support to MoIFA)				
Fund : 04000 (Core Programme, UNU Centre)				
62335 - Hazard Duty Station Allow-IP	0.00	1,788.50	0.00	1,788.50
71810 - Contractual Svcs-indiv ImpPtnr	0.00	69,500.00	0.00	69,500.00
72445 - Common Services-Communications	0.00	74.25	0.00	74.25
72505 - Stationery & other Office Supp	0.00	62.00	0.00	62.00
72510 - Publications	0.00	1,750.00	0.00	1,750.00
74510 - Bank Charges	0.00	1,067.78	0.00	1,067.78
Total for Fund 04000	0.00	74,242.53	0.00	74,242.53
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	81,816.42	0.00	81,816.42
61310 - Post Adjustment - IP Staff	0.00	31,752.46	0.00	31,752.46
62305 - Dependency Allowances-IP Staff	0.00	10,278.02	0.00	10,278.02
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	26,881.73	0.00	26,881.73
62315 - Contrib. to medical, social in	0.00	1,703.31	0.00	1,703.31
62320 - Mobility, Hardship, Non-remova	0.00	27,538.38	0.00	27,538.38
62335 - Hazard Duty Station Allow-IP	0.00	7,447.58	0.00	7,447.58
62340 - Annual Leave Expense - IP	0.00	- 260.19	0.00	- 260.19
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	31,483.83	0.00	31,483.83
63340 - Proc trips/Rest & Recup-IP Stf	0.00	558.00	0.00	558.00
63365 - Special Oper Living Allow-IP	0.00	14,212.50	0.00	14,212.50
63530 - Contribution to EOS Benefits	0.00	4,258.83	0.00	4,258.83
63535 - Contribution to Security	0.00	7,098.13	0.00	7,098.13



Project id : 00085370 Electoral Assistance	Period :	Jan-Dec (2017)
Output # : 00097672 Joint Programme on Elections	Impl. Partner :	99999 UNDP
	Location :	Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63540 - Contribution to Training	0.00	908.53	0.00	908.53
63545 - Contribution to ICT	0.00	1,703.55	0.00	1,703.55
63550 - Contributions to MAIP	0.00	283.96	0.00	283.96
63555 - Contribution to UN JFA	0.00	3,690.94	0.00	3,690.94
63560 - Contributions to Appendix D	0.00	283.96	0.00	283.96
64310 - Separations - IP Staff	0.00	1,589.99	0.00	1,589.99
65115 - Contributions to ASHI Reserve	0.00	11,016.11	0.00	11,016.11
65135 - Payroll Mgt Cost Recovery ATLA	0.00	830.49	0.00	830.49
71405 - Service Contracts-Individuals	0.00	1,974.12	0.00	1,974.12
71410 - MAIP Premium SC	0.00	3.42	0.00	3.42
71415 - Contribution to Security SC	0.00	85.32	0.00	85.32
71615 - Daily Subsistence Allow-Intl	0.00	578.63	0.00	578.63
71620 - Daily Subsistence Allow-Local	0.00	5,687.64	0.00	5,687.64
71635 - Travel - Other	0.00	563.00	0.00	563.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	130,500.00	0.00	130,500.00
72330 - Medical Products	0.00	1,373.90	0.00	1,373.90
72425 - Mobile Telephone Charges	0.00	-519.75	0.00	-519.75
72505 - Stationery & other Office Supp	0.00	768.00	0.00	768.00
72510 - Publications	0.00	0.00	0.00	0.00
72515 - Print Media	0.00	351.50	0.00	351.50
74510 - Bank Charges	0.00	2,299.54	0.00	2,299.54
75105 - Facilities & Admin - Implement	0.00	29,495.69	0.00	29,495.69
75705 - Learning costs	0.00	10,005.00	0.00	10,005.00
75708 - Learning - subcontracts	0.00	2,620.00	0.00	2,620.00
Total for Fund 30000	0.00	450,862.54	0.00	450,862.54
Total for Activity ACTIVITY2	0.00	525,105.07	0.00	525,105.07
Activity : ACTIVITY3 (Legal framework developed)				
Fund : 04000 (Core Programme, UNU Centre)				
71205 - Intl Consultants-Sht Term-Tech	0.00	28,600.00	0.00	28,600.00
71211 - Intl Consult Security Charge	0.00	206.25	0.00	206.25
72330 - Medical Products	0.00	79.75	0.00	79.75
Total for Fund 04000	0.00	28,886.00	0.00	28,886.00
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	476.69	0.00	476.69
61310 - Post Adjustment - IP Staff	0.00	192.11	0.00	192.11
62305 - Dependency Allowances-IP Staff	0.00	73.80	0.00	73.80
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	155.57	0.00	155.57
62315 - Contrib. to medical, social in	0.00	90.38	0.00	90.38
62320 - Mobility, Hardship, Non-remova	0.00	182.88	0.00	182.88
62335 - Hazard Duty Station Allow-IP	0.00	4,366.03	0.00	4,366.03
62340 - Annual Leave Expense - IP	0.00	1,983.96	0.00	1,983.96
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,456.23	0.00	3,456.23
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,126.00	0.00	1,126.00
63365 - Special Oper Living Allow-IP	0.00	113.80	0.00	113.80



Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrb

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Project Id : 00085370 Electoral Assistance	Period : Jan-Dec (2017)
Output # : 00097672 Joint Programme on Elections	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	25.08	0.00	25.08
63535 - Contribution to Security	0.00	41.80	0.00	41.80
63540 - Contribution to Training	0.00	5.35	0.00	5.35
63545 - Contribution to ICT	0.00	10.03	0.00	10.03
63550 - Contributions to MAIP	0.00	1.67	0.00	1.67
63555 - Contribution to UN JFA	0.00	21.74	0.00	21.74
63560 - Contributions to Appendix D	0.00	1.67	0.00	1.67
64310 - Separations - IP Staff	0.00	9.36	0.00	9.36
65115 - Contributions to ASHI Reserve	0.00	64.87	0.00	64.87
65135 - Payroll Mgt Cost Recovery ATLA	0.00	96.57	0.00	96.57
71205 - Intl Consultants-Sht Term-Tech	0.00	2,839.21	0.00	2,839.21
71211 - Intl Consult Security Charge	0.00	53.72	0.00	53.72
72330 - Medical Products	0.00	249.70	0.00	249.70
72440 - Connectivity Charges	0.00	135.00	0.00	135.00
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
75105 - Facilities & Admin - Implement	0.00	1,107.96	0.00	1,107.96
Total for Fund 30000	0.00	16,936.18	0.00	16,936.18
Total for Activity ACTIVITY3	0.00	45,822.18	0.00	45,822.18
Activity : ACTIVITY4 (Stakeholder Civic Education)				
Fund : 04000 (Core Programme, UNU Centre)				
72445 - Common Services-Communications	0.00	148.50	0.00	148.50
Total for Fund 04000	0.00	148.50	0.00	148.50
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	27,261.15	0.00	27,261.15
61310 - Post Adjustment - IP Staff	0.00	10,770.21	0.00	10,770.21
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	8,892.55	0.00	8,892.55
62315 - Contrib. to medical, social in	0.00	639.38	0.00	639.38
62320 - Mobility, Hardship, Non-remova	0.00	8,602.56	0.00	8,602.56
62340 - Annual Leave Expense - IP	0.00	1,390.92	0.00	1,390.92
63340 - Proc trips/Rest & Recup-IP Stf	0.00	563.00	0.00	563.00
63365 - Special Oper Living Allow-IP	0.00	2,812.50	0.00	2,812.50
63530 - Contribution to EOS Benefits	0.00	1,426.17	0.00	1,426.17
63535 - Contribution to Security	0.00	2,376.98	0.00	2,376.98
63540 - Contribution to Training	0.00	304.28	0.00	304.28
63545 - Contribution to ICT	0.00	570.51	0.00	570.51
63550 - Contributions to MAIP	0.00	95.07	0.00	95.07
63555 - Contribution to UN JFA	0.00	1,236.00	0.00	1,236.00
63560 - Contributions to Appendix D	0.00	95.07	0.00	95.07
64310 - Separations - IP Staff	0.00	532.46	0.00	532.46
65115 - Contributions to ASHI Reserve	0.00	3,689.02	0.00	3,689.02
65135 - Payroll Mgt Cost Recovery ATLA	0.00	289.71	0.00	289.71
72330 - Medical Products	0.00	48.40	0.00	48.40
73105 - Rent	0.00	9,900.00	0.00	9,900.00
74510 - Bank Charges	0.00	67.20	0.00	67.20



Combined Delivery Report by Activity

UN Development Programme

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Run Time: 05-03-2018 19:03:44

Project Id : 00085370 Electoral Assistance	Period : Jan-Dec (2017)
Output # : 00097672 Joint Programme on Elections	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	5,514.68	0.00	5,514.68
Total for Fund 30000	0.00	84,295.98	0.00	84,295.98
Total for Activity ACTIVITY4	0.00	84,444.48	0.00	84,444.48

Activity : ACTIVITY5 (2016 electoral process support)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	16,084.90	0.00	16,084.90
71605 - Travel Tickets-International	0.00	1,100.00	0.00	1,100.00
71610 - Travel Tickets-Local	0.00	6,422.00	0.00	6,422.00
71620 - Daily Subsistence Allow-Local	0.00	3,604.00	0.00	3,604.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	13,500.00	0.00	13,500.00
72420 - Land Telephone Charges	0.00	- 0.50	0.00	- 0.50
72440 - Connectivity Charges	0.00	50.00	0.00	50.00
72445 - Common Services-Communications	0.00	49.50	0.00	49.50
73105 - Rent	0.00	7,188.50	0.00	7,188.50
74210 - Printing and Publications	0.00	1,890.00	0.00	1,890.00
74510 - Bank Charges	0.00	4,756.45	0.00	4,756.45
75707 - Learning - subsistence allowan	0.00	161,600.00	0.00	161,600.00

Total for Fund 04000	0.00	216,244.85	0.00	216,244.85
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Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	33,090.66	0.00	33,090.66
61310 - Post Adjustment - IP Staff	0.00	13,076.92	0.00	13,076.92
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	11,051.62	0.00	11,051.62
62315 - Contrib. to medical, social in	0.00	107.37	0.00	107.37
62320 - Mobility, Hardship, Non-remova	0.00	8,481.71	0.00	8,481.71
62335 - Hazard Duty Station Allow-IP	0.00	17,626.30	0.00	17,626.30
62340 - Annual Leave Expense - IP	0.00	- 1,648.59	0.00	- 1,648.59
63335 - Home Leave Trvl & Allow-IP Stf	0.00	346.86	0.00	346.86
63350 - Reimb of Income Tax-IP Staff	0.00	2,734.50	0.00	2,734.50
63365 - Special Oper Living Allow-IP	0.00	2,772.99	0.00	2,772.99
63530 - Contribution to EOS Benefits	0.00	1,731.28	0.00	1,731.28
63535 - Contribution to Security	0.00	2,885.51	0.00	2,885.51
63540 - Contribution to Training	0.00	369.36	0.00	369.36
63545 - Contribution to ICT	0.00	692.50	0.00	692.50
63550 - Contributions to MAIP	0.00	115.44	0.00	115.44
63555 - Contribution to UN JFA	0.00	1,500.44	0.00	1,500.44
63560 - Contributions to Appendix D	0.00	115.44	0.00	115.44
64310 - Separations - IP Staff	0.00	646.35	0.00	646.35
65115 - Contributions to ASHI Reserve	0.00	4,478.20	0.00	4,478.20
65135 - Payroll Mgt Cost Recovery ATLA	0.00	321.90	0.00	321.90
71205 - Intl Consultants-Sht Term-Tech	0.00	241,383.36	0.00	241,383.36
71211 - Intl Consult Security Charge	0.00	272.26	0.00	272.26
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	6,262.57	0.00	6,262.57
71610 - Travel Tickets-Local	0.00	10,768.00	0.00	10,768.00



Combined Delivery Report by Activity

UN Development Programme

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Run Time: 05-03-2018 19:03:44

Project Id : 00085370 Electoral Assistance	Period : Jan-Dec (2017)
Output # : 00097672 Joint Programme on Elections	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71615 - Daily Subsistence Allow-Intl	0.00	7,252.50	0.00	7,252.50
71620 - Daily Subsistence Allow-Local	0.00	6,560.33	0.00	6,560.33
71635 - Travel - Other	0.00	684.00	0.00	684.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	- 238,152.25	0.00	- 238,152.25
72125 - Svc Co-Studies & Research Serv	0.00	218.45	0.00	218.45
72135 - Svc Co-Communications Service	0.00	380.14	0.00	380.14
72215 - Transportation Equipment	0.00	2,400.00	0.00	2,400.00
72220 - Furniture	0.00	9,865.00	0.00	9,865.00
72330 - Medical Products	0.00	327.80	0.00	327.80
72405 - Acquisition of Communic Equip	0.00	1,110.78	0.00	1,110.78
72420 - Land Telephone Charges	0.00	4,319.70	0.00	4,319.70
72440 - Connectivity Charges	0.00	1,275.00	0.00	1,275.00
72505 - Stationery & other Office Supp	0.00	6,186.50	0.00	6,186.50
72815 - Inform Technology Supplies	0.00	290.00	0.00	290.00
73105 - Rent	0.00	2,485.00	0.00	2,485.00
73420 - Leased Vehicles	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	0.00	8,700.00	0.00	8,700.00
74210 - Printing and Publications	0.00	15,563.00	0.00	15,563.00
74510 - Bank Charges	0.00	40,241.85	0.00	40,241.85
74725 - Other L.T.S.H.	0.00	150.00	0.00	150.00
75105 - Facilities & Admin - Implement	0.00	137,036.98	0.00	137,036.98
75705 - Learning costs	0.00	41,453.00	0.00	41,453.00
75706 - Learning - ticket costs	0.00	2,720.00	0.00	2,720.00
75707 - Learning - subsistence allowan	0.00	1,095,575.00	0.00	1,095,575.00
75708 - Learning - subcontracts	0.00	580,572.00	0.00	580,572.00
75709 - Learning - training of counter	0.00	8,310.00	0.00	8,310.00
76135 - Realized Gain	0.00	- 77.35	0.00	- 77.35
Total for Fund 30000	0.00	2,094,630.38	0.00	2,094,630.38
Total for Activity ACTIVITY5	0.00	2,310,875.23	0.00	2,310,875.23

Activity : ACTIVITY6 (Joint Programme Management)

Fund : 04000 (Core Programme, UNU Centre)

62335 - Hazard Duty Station Allow-IP	0.00	657.53	0.00	657.53
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,116.00	0.00	1,116.00
64397 - Services to projects -CO staff	0.00	46,017.70	0.00	46,017.70
71205 - Intl Consultants-Sht Term-Tech	0.00	21,654.00	0.00	21,654.00
71211 - Intl Consult Security Charge	0.00	1,231.25	0.00	1,231.25
71605 - Travel Tickets-International	0.00	5,740.49	0.00	5,740.49
72330 - Medical Products	0.00	79.75	0.00	79.75
72425 - Mobile Telephone Charges	0.00	1,503.45	0.00	1,503.45
72440 - Connectivity Charges	0.00	599.38	0.00	599.38
72445 - Common Services-Communications	0.00	222.75	0.00	222.75
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
72515 - Print Media	0.00	38.76	0.00	38.76
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	340.46	0.00	340.46
74520 - Storage	0.00	110.00	0.00	110.00
75705 - Learning costs	0.00	3,060.00	0.00	3,060.00



Combined Delivery Report by Activity

UN Development Programme

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Run Time: 05-03-2018 19:03:45

Project Id : 00085370 Electoral Assistance	Period : Jan-Dec (2017)
Output # : 00097672 Joint Programme on Elections	Impl Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-0.16	0.00	-0.16
Total for Fund 04000	0.00	82,426.36	0.00	82,426.36
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	67,822.57	0.00	67,822.57
61310 - Post Adjustment - IP Staff	0.00	26,412.30	0.00	26,412.30
62305 - Dependency Allowances-IP Staff	0.00	10,351.82	0.00	10,351.82
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	22,378.38	0.00	22,378.38
62315 - Contrib. to medical, social in	0.00	1,772.02	0.00	1,772.02
62320 - Mobility, Hardship, Non-remova	0.00	23,119.63	0.00	23,119.63
62335 - Hazard Duty Station Allow-IP	0.00	9,950.03	0.00	9,950.03
62340 - Annual Leave Expense - IP	0.00	-7,837.36	0.00	-7,837.36
63250 - Reimb for Med Costs (GS)	0.00	134.00	0.00	134.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	37,048.85	0.00	37,048.85
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,416.50	0.00	1,416.50
63365 - Special Oper Living Allow-IP	0.00	12,714.23	0.00	12,714.23
63530 - Contribution to EOS Benefits	0.00	3,533.79	0.00	3,533.79
63535 - Contribution to Security	0.00	5,889.73	0.00	5,889.73
63540 - Contribution to Training	0.00	753.88	0.00	753.88
63545 - Contribution to ICT	0.00	1,413.52	0.00	1,413.52
63550 - Contributions to MAIP	0.00	235.60	0.00	235.60
63555 - Contribution to UN JFA	0.00	3,062.63	0.00	3,062.63
63560 - Contributions to Appendix D	0.00	235.60	0.00	235.60
64310 - Separations - IP Staff	0.00	1,319.27	0.00	1,319.27
64397 - Services to projects -CO staff	0.00	262,555.30	0.00	262,555.30
65115 - Contributions to ASHI Reserve	0.00	9,140.73	0.00	9,140.73
65135 - Payroll Mgt Cost Recovery ATLA	0.00	804.67	0.00	804.67
71205 - Intl Consultants-Sht Term-Tech	0.00	80,218.56	0.00	80,218.56
71211 - Intl Consult Security Charge	0.00	3,514.93	0.00	3,514.93
71405 - Service Contracts-Individuals	0.00	45,733.91	0.00	45,733.91
71410 - MAIP Premium SC	0.00	81.79	0.00	81.79
71415 - Contribution to Security SC	0.00	2,043.62	0.00	2,043.62
71505 - UN Volunteers-Stipend & Allow	0.00	40,383.29	0.00	40,383.29
71510 - UNV Settling-In-Grant	0.00	4,453.12	0.00	4,453.12
71520 - UNV-Language Allowance	0.00	917.74	0.00	917.74
71525 - UNV-Hazard Pay	0.00	18,354.84	0.00	18,354.84
71530 - UNV-Rest and Recuperation	0.00	10,509.60	0.00	10,509.60
71535 - UNV-Medical Insurance	0.00	2,232.87	0.00	2,232.87
71540 - UNV-Global Charges	0.00	2,724.74	0.00	2,724.74
71541 - UNVs-Contribution to security	0.00	2,523.96	0.00	2,523.96
71545 - UNV-Home Leave Travel & Allowa	0.00	146.84	0.00	146.84
71550 - UNV-Resettlement Allowance	0.00	3,670.97	0.00	3,670.97
71560 - UNV-Intl Appoint/Sep Incl Trvl	0.00	3,600.00	0.00	3,600.00
71590 - UNV Development Effectiveness	0.00	10,994.55	0.00	10,994.55
71605 - Travel Tickets-International	0.00	15,402.77	0.00	15,402.77
71610 - Travel Tickets-Local	0.00	3,094.00	0.00	3,094.00
71615 - Daily Subsistence Allow-Intl	0.00	9,262.30	0.00	9,262.30
71620 - Daily Subsistence Allow-Local	0.00	49,309.99	0.00	49,309.99
71625 - Daily Subsist Allow-Mtg Partic	0.00	162.40	0.00	162.40
71635 - Travel - Other	0.00	1,241.00	0.00	1,241.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	4,500.00	0.00	4,500.00



Combined Delivery Report by Activity

UN Development Programme
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Run Time: 05-03-2018 19:03:45

Project Id : 00085370 Electoral Assistance	Period : Jan-Dec (2017)
Output # : 00097672 Joint Programme on Elections	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72130 - Svc Co-Transportation Services	0.00	992.25	0.00	992.25
72205 - Office Machinery	0.00	2,005.00	0.00	2,005.00
72330 - Medical Products	0.00	1,747.90	0.00	1,747.90
72405 - Acquisition of Communic Equip	0.00	420.00	0.00	420.00
72415 - Courier Charges	0.00	23.20	0.00	23.20
72425 - Mobile Telephone Charges	0.00	939.76	0.00	939.76
72430 - Postage and Pouch	0.00	41.10	0.00	41.10
72440 - Connectivity Charges	0.00	5,789.31	0.00	5,789.31
72505 - Stationery & other Office Supp	0.00	2,198.94	0.00	2,198.94
73105 - Rent	0.00	41,231.15	0.00	41,231.15
73125 - Common Services-Premises	0.00	323,619.38	0.00	323,619.38
74110 - Audit Fees	0.00	30,699.00	0.00	30,699.00
74210 - Printing and Publications	0.00	7,639.00	0.00	7,639.00
74510 - Bank Charges	0.00	2,311.94	0.00	2,311.94
74725 - Other L.T.S.H.	0.00	300.00	0.00	300.00
75105 - Facilities & Admin - Implement	0.00	86,992.07	0.00	86,992.07
75705 - Learning costs	0.00	10,085.00	0.00	10,085.00
75707 - Learning - subsistence allowan	0.00	2,610.80	0.00	2,610.80
75711 - TrnWrkshp&Conf - Stipends	0.00	784.48	0.00	784.48
76125 - Realized Loss	0.00	193.53	0.00	193.53
76135 - Realized Gain	0.00	- 23.80	0.00	- 23.80
Total for Fund 30000	0.00	1,329,905.49	0.00	1,329,905.49
Total for Activity ACTIVITY6	0.00	1,412,331.85	0.00	1,412,331.85
Total for Output : 00097672	0.00	5,335,159.10	0.00	5,335,159.10

Project Total :	0.00	5,335,159.10	0.00	5,335,159.10
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Signed By : Filip Warnants
Digitally signed by Filip Warnants
DN: cn=Filip Warnants, o=UNDP, ou=Electoral
Support Programme,
email=Filip.warnants@undp.org, c=SO
Date: 2018.03.06 11:38:03 +03'00'

Signed By : [Signature]
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 16:57:28 +03'00'

I. Murphy
Ian Murphy
Partner
Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
3 August 2018

MOORE STEPHENS



Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00097672

Project Id : ALL		Period : Jan-Dec (2017)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	582,965.29	0.00	582,965.29
46815 - Somalia - Sub-office	0.00	4,815.00	0.00	4,815.00
46816 - Somalia - Sub-office 2	0.00	101.00	0.00	101.00
46821 - Somalia/SO/Garowe	0.00	0.00	0.00	0.00
46823 - North West Somalia	0.00	240.74	0.00	240.74
46825 - South Central Somalia	0.00	4,747,037.07	0.00	4,747,037.07



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2017)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00097672

Project/Award: 00085370 Electoral Assistance

Period : As Of Dec31,2017

Output # 00097672 Impl. Partner :99999 UNDP

UNDP AMOUNT

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	122,088.27
Unamortized Intangible Assets	0.00
Inventory	0.00
Prepayments	0.50
Commitments	37,917.97

Annex 2: Statement of Fixed Assets

AM In Service Report

UN Develo Page 1 of 11

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

Business U: SOM10 Country: Category: In Service

Operating I: SOM Departmer Impl Agenc Donor:

Business u: Operating I: Asset ID Profile ID Description

Project Type: All Amount >=

0 As of Date: 12/31/2017

Fund Code: Project: Profile ID:

TAG Number	Serial Num	Model	Location	Acquisition Dat	In Service Date	Cost,USD	Net Book Valu	Quantity	Departmer Impl	Agenc Donor	Project	Fund code
103106	FL2FY52		SOMMOG1	9/28/2015	9/28/2015	1,621.00	1,148.21	1	46825	1981 12269	97672	30000
103095	8Q7DY52		SOMMOG1	9/28/2015	9/28/2015	1,621.00	1,148.21	1	46825	1981 12269	97672	30000
103174	H9Y0Q32		SOMMOG1	9/28/2015	9/28/2015	1,669.00	1,182.21	1	46825	1981 12269	97672	30000
103175	10BY0Q32		SOMMOG1	9/28/2015	9/28/2015	1,669.00	1,182.21	1	46825	1981 12269	97672	30000
103191	912DY52		SOMMOG1	9/28/2015	9/28/2015	1,621.00	1,148.21	1	46825	1981 12269	97672	30000
TOBEUPDATE22	JTMJV03J3F4153855		SOMMOG1	12/7/2015	12/7/2015	128,456.00	106,154.60	1	46825	1981 12269	97672	30000
3828	CN6BJ5H01V		SOMMOG1	9/6/2017	9/6/2017	4,117.50	3,945.94	0.5	46825	1981 12	97672	4000
3829	CN6BJ5H024		SOMMOG1	9/6/2017	9/6/2017	1,935.00	1,854.37	0.5	46825	1981 12	97672	4000
3898				12/18/2017	12/18/2017	4,354.55	4,324.31	0.5	46825	1981 12	97672	4000

122,088.27



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
3 August 2018

MOORE STEPHENS

Annex 3: Audit finding priority ratings

The following categories of priorities are used:

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.