

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UNDP SOMALIA

JOINT PROGRAMME ON RULE OF LAW
(Directly Implemented Project No. 85372, Output Nos. 93042, 94812 and 99788)

Report No. 1972

Issue Date: 9 August 2018

**Report on the Audit of UNDP Somalia
Joint Programme on Rule of Law
(Project No. 85372, Output Nos. 93042, 94812 and 99788)
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 the Joint Programme on Rule of Law (Project No. 85372, Output Nos. 93042, 94812 and 99788) (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 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 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
6,595	Unmodified**	11	Unmodified

**Expenses recorded in the Combined Delivery Report were \$8,790,850. Excluded from the audit scope were transactions that relate to expenses of other United Nations agencies (\$1,406), expenses processed and approved by other UNDP offices outside of the country (\$1,166,391), and expenses incurred at the "responsible party" level (\$1,027,672).

**Unmodified = unqualified or clean opinion

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: (Report No. 1826, 14 August 2017).

Total recommendations: 1

Implemented: 1

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.

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

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

AUDIT REPORT

2 AUGUST 2018

**FINANCIAL AUDIT OF THE UNDP DIRECTLY
IMPLEMENTED (DIM) PROJECT
JOINT PROGRAMME ON RULE OF LAW**

Output names:	Rule of Law - Justice and Corrections; One Uniform/Community Oriented; and Support to Somali Police Force.
UNDP Country Office:	Somalia
Atlas Project ID:	00085372
Atlas Output ID:	00093042; 00094812; 00099788
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 Joint Programme on Rule of Law (Project ID 00085372 and Output IDs 00093042, 00094812 and 00099788 (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

We have not raised any audit findings or recommendations as a result of our audit.

The project was audited in the prior year (OAI Report no. 1826 issued on 14 August 2017) and the implementation status of the recommendations is as follows:

No.	Title	Summary of observation	Summary of recommendation	Recommendation implemented?
1	Recording of advances as expenditure	US\$ 15,300 advanced to the University of Hargeisa was recorded as expenditure at the point of making the advance rather than upon receipt of supporting documentation for the expenditure incurred.	Management should ensure that only expenditure that is incurred and accounted for is recorded as expenditure and not the amount that is advanced to a partner.	Implemented. Testing performed on advances issued during the project period noted that advances were recorded once supporting accountability documents had been provided.



Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
02 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 – Joint programme on rule of law

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 00085372, Joint programme on rule of law output IDs 00093042, 00094812 and 00099788 for the period 1 January to 31 December 2017 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project -related accounts receivable and accounts payable.

The CDR expenditure totalling \$ 8,790,849.67 is comprised of expenditure directly incurred by the UNDP Country Office in Somalia for an amount of \$ 6,595,380.48 and expenditure incurred by entities other than the Country Office for an amount of \$ 2,195,469.19. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia of \$ 6,595,380.48. 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\$ 6,595,380.48 directly incurred by the UNDP Country Office in Somalia and charged to the project for the period 1 January to 31 December 2017 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. 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.



Ian Murphy
Partner

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

MOORE STEPHENS

Independent Auditor's Report to UNDP – Joint programme on rule of law

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 00085372 Joint programme on rule of law ID 00093042 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 Joint Programme on Rule of Law amounting to \$ 10,525.58 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.

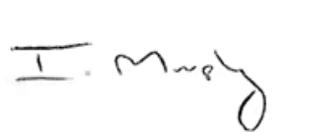
Auditor's responsibilities

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', enclosed within a thin black rectangular border.

Ian Murphy
Partner

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

MOORE STEPHENS

Independent Auditor's Report to UNDP – Joint programme on rule of law

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 Joint Programme on Rule of Law 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



Project id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2017)
Output # : 00093042 Rule of Law - Justice and Corr	Impl. Partner : 99999 UNLP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,105.51	0.00	12,105.51
62315 - Contrib. to medical, social in	0.00	886.91	0.00	886.91
62320 - Mobility, Hardship, Non-remova	0.00	9,841.65	0.00	9,841.65
62340 - Annual Leave Expense - IP	0.00	-2,111.82	0.00	-2,111.82
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,697.90	0.00	2,697.90
63365 - Special Oper Living Allow-IP	0.00	8,250.00	0.00	8,250.00
63530 - Contribution to EOS Benefits	0.00	1,725.32	0.00	1,725.32
63535 - Contribution to Security	0.00	2,875.54	0.00	2,875.54
63540 - Contribution to Training	0.00	162.33	0.00	162.33
63545 - Contribution to ICT	0.00	690.12	0.00	690.12
63550 - Contributions to MAIP	0.00	115.02	0.00	115.02
63555 - Contribution to UN JFA	0.00	1,495.27	0.00	1,495.27
63560 - Contributions to Appendix D	0.00	115.02	0.00	115.02
64310 - Separations - IP Staff	0.00	1,364.14	0.00	1,364.14
65115 - Contributions to ASHI Reserve	0.00	5,337.16	0.00	5,337.16
65135 - Payroll Mgt Cost Recovery ATLA	0.00	321.90	0.00	321.90
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	5,280.00	0.00	5,280.00
71620 - Daily Subsistence Allow-Local	0.00	5,848.81	0.00	5,848.81
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72115 - Svc Co-Natural Resources & Env	31,079.00	0.00	0.00	31,079.00
72135 - Svc Co-Communications Service	0.00	200.00	0.00	200.00
72145 - Svc Co-Training and Educ Serv	0.00	13,860.00	0.00	13,860.00
72155 - Svc Co-Public Admin, Politics	137,615.00	-26,024.00	0.00	111,591.00
72165 - Svc Co-Social Svcs, Social Sci	70,832.00	-38,820.00	0.00	32,012.00
72215 - Transporation Equipment	0.00	0.00	0.00	0.00
72330 - Medical Products	0.00	88.00	0.00	88.00
72402 - Building Maintenance	0.00	1,425.82	0.00	1,425.82
72415 - Courier Charges	0.00	15.63	0.00	15.63
72440 - Connectivity Charges	0.00	90.00	0.00	90.00
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
72515 - Print Media	0.00	0.00	0.00	0.00
72605 - Grants to Insttit & other Benef	18,375.00	-18,375.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	1,920.00	0.00	1,920.00
74225 - Other Media Costs	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	380.91	0.00	380.91
75105 - Facilities & Admin - Implement	0.00	25,414.41	0.00	25,414.41
75110 - Facilities & Admin - Services	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	4,888.00	0.00	4,888.00
75709 - Learning - training of counter	0.00	50,000.00	0.00	50,000.00
75710 - Participation of counterparts	0.00	500.00	0.00	500.00
Total for Fund 30000	257,901.00	130,576.67	0.00	388,477.67
Total for Activity ACTIVITY2	257,901.00	130,576.67	0.00	388,477.67

Activity : ACTIVITY3 (Corrections Sector)

Fund : 04000 (Core Programme, UNU Centre)

72425 - Mobile Telephone Charges	0.00	569.31	0.00	569.31
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Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrb

Project Id : 00085372 Joint Programme on Rule of Law
Output # : 00093042 Rule of Law - Justice and Corr
Period : Jan-Dec (2017)
Impl. Partner : 9999 UNDP
Location : Somalia

Table with 5 columns: Description, Govt Exp, UNDP Exp, UN Agencies Exp, Total Exp. Includes rows for Fund 30000, Fund 30079, and Fund 30000 (PROGRAMME COST SHARING).

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Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrb

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Run Time: 05-03-2018 19:03:13

Project Id : 00085372 Joint Programme on Rule of Law	Period :	Jan-Dec (2017)
Output # : 00093042 Rule of Law - Justice and Corr	Impl. Partner :	99999 UNDP
	Location :	Somaha

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72445 - Common Services-Communications	0.00	297.00	0.00	297.00
72505 - Stationery & other Office Supp	0.00	82.50	0.00	82.50
73125 - Common Services-Premises	0.00	4,870.00	0.00	4,870.00
74510 - Bank Charges	0.00	93.76	0.00	93.76
Total for Fund 04000	0.00	5,912.57	0.00	5,912.57
Fund : 30000 (PROGRAMME COST SHARING)				
61310 - Post Adjustment - IP Staff	0.00	20,736.50	0.00	20,736.50
71405 - Service Contracts-Individuals	0.00	2,640.36	0.00	2,640.36
71410 - MAIP Premium SC	0.00	4.95	0.00	4.95
71415 - Contribution to Security SC	0.00	123.75	0.00	123.75
71610 - Travel Tickets-Local	0.00	9,060.00	0.00	9,060.00
71620 - Daily Subsistence Allow-Local	15,600.00	0.00	0.00	15,600.00
71635 - Travel - Other	0.00	284.00	0.00	284.00
72505 - Stationery & other Office Supp	0.00	27.50	0.00	27.50
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	6,770.00	0.00	6,770.00
74510 - Bank Charges	0.00	280.69	0.00	280.69
75105 - Facilities & Admin - Implement	0.00	3,989.84	0.00	3,989.84
75710 - Participation of counterparts	0.00	1,470.00	0.00	1,470.00
Total for Fund 30000	15,600.00	45,387.59	0.00	60,987.59
Total for Activity ACTIVITY3	15,600.00	51,300.16	0.00	66,900.16
Activity : ACTIVITY4 (Oversight and Accountability)				
Fund : 04000 (Core Programme, UNU Centre)				
74510 - Bank Charges	0.00	256.46	0.00	256.46
Total for Fund 04000	0.00	256.46	0.00	256.46
Fund : 30000 (PROGRAMME COST SHARING)				
71615 - Daily Subsistence Allow-Intl	0.00	220.00	0.00	220.00
72330 - Medical Products	0.00	249.70	0.00	249.70
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
74510 - Bank Charges	0.00	39.13	0.00	39.13
74725 - Other L.T.S.H.	0.00	2,352.00	0.00	2,352.00
75105 - Facilities & Admin - Implement	0.00	204.11	0.00	204.11
Total for Fund 30000	0.00	3,119.94	0.00	3,119.94
Total for Activity ACTIVITY4	0.00	3,376.40	0.00	3,376.40
Activity : ACTIVITY5 (Access to Justice)				

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Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrb

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Run Time: 05-03-2018 19:03:13

Project Id : 00985372 Joint Programme on Rule of Law	Period : Jan-Dec (2017)
Output # : 00093042 Rule of Law - Justice and Corr	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	5,403.00	0.00	5,403.00
71810 - Contractual Svcs-indiv ImpPtrn	0.00	8,800.00	0.00	8,800.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	37,395.00	0.00	37,395.00
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	782.49	0.00	782.49
75705 - Learning costs	0.00	771.32	0.00	771.32
Total for Fund 04000	0.00	53,151.81	0.00	53,151.81
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	3,366.16	0.00	3,366.16
61310 - Post Adjustment - IP Staff	0.00	1,356.57	0.00	1,356.57
62305 - Dependency Allowances-IP Staff	0.00	406.80	0.00	406.80
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	1,093.73	0.00	1,093.73
62315 - Contrib. to medical, social in	0.00	23.85	0.00	23.85
62320 - Mobility, Hardship, Non-remova	0.00	995.48	0.00	995.48
63365 - Special Oper Living Allow-IP	0.00	834.48	0.00	834.48
63530 - Contribution to EOS Benefits	0.00	177.10	0.00	177.10
63535 - Contribution to Security	0.00	295.17	0.00	295.17
63540 - Contribution to Training	0.00	37.78	0.00	37.78
63545 - Contribution to ICT	0.00	70.84	0.00	70.84
63550 - Contributions to MAIP	0.00	11.81	0.00	11.81
63555 - Contribution to UN JFA	0.00	153.49	0.00	153.49
63560 - Contributions to Appendix D	0.00	11.81	0.00	11.81
64310 - Separations - IP Staff	0.00	66.12	0.00	66.12
65115 - Contributions to ASHI Reserve	0.00	458.10	0.00	458.10
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71205 - Intl Consultants-Sht Term-Tech	0.00	840.00	0.00	840.00
71305 - Local Consult.-Sht Term-Tech	0.00	112,518.00	0.00	112,518.00
71610 - Travel Tickets-Local	0.00	3,150.00	0.00	3,150.00
71615 - Daily Subsistence Allow-Intl	0.00	1,747.20	0.00	1,747.20
72105 - Svc Co-Construction & Engineer	19,550.00	0.00	0.00	19,550.00
72130 - Svc Co-Transportation Services	0.00	340.00	0.00	340.00
72145 - Svc Co-Training and Educ Serv	0.00	5,300.00	0.00	5,300.00
72155 - Svc Co-Public Admin, Politics	29,747.40	19,684.00	0.00	49,431.40
72165 - Svc Co-Social Svcs, Social Sci	47,276.00	66,634.00	0.00	113,910.00
72215 - Transportation Equipment	0.00	0.00	0.00	0.00
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
72610 - Micro Capital Grants-Credit	19,281.00	-19,281.00	0.00	0.00
72615 - Micro Capital Grants-Other	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	3,107.50	0.00	3,107.50
74510 - Bank Charges	0.00	4,225.74	0.00	4,225.74
74525 - Sundry	0.00	-1,615.68	0.00	-1,615.68
75105 - Facilities & Admin - Implement	0.00	22,534.96	0.00	22,534.96
Total for Fund 30000	115,854.40	228,608.39	0.00	344,462.79
Total for Activity ACTIVITY5	115,854.40	281,760.20	0.00	397,614.60

Digitally signed by Doel Mulaisee
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Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrb

Page 7 of 15

Run Time: 05-03-2018 19:03:13

Project id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2017)
Output # : 00093042 Rule of Law - Justice and Corr	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71405 - Service Contracts-Individuals	0.00	136,936.85	0.00	136,936.85
71410 - MAIP Premium SC	0.00	268.28	0.00	268.28
71415 - Contribution to Security SC	0.00	6,703.16	0.00	6,703.16
71605 - Travel Tickets-International	0.00	4,759.00	0.00	4,759.00
71610 - Travel Tickets-Local	0.00	24,189.56	0.00	24,189.56
71620 - Daily Subsistence Allow-Local	0.00	25,858.58	0.00	25,858.58
72135 - Svc Co-Communications Service	0.00	1,715.37	0.00	1,715.37
72210 - Machinery and Equipment	0.00	200.00	0.00	200.00
72220 - Furniture	0.00	1,535.00	0.00	1,535.00
72330 - Medical Products	0.00	816.75	0.00	816.75
72430 - Postage and Pouch	0.00	65.02	0.00	65.02
72435 - E-mail-Subscription	0.00	320.00	0.00	320.00
72440 - Connectivity Charges	0.00	497.45	0.00	497.45
72445 - Common Services-Communications	0.00	1,656.00	0.00	1,656.00
72505 - Stationery & other Office Supp	0.00	1,573.24	0.00	1,573.24
73105 - Rent	0.00	20,675.00	0.00	20,675.00
73107 - Rent - Meeting Rooms	0.00	532.50	0.00	532.50
73125 - Common Services-Premises	0.00	260,872.81	0.00	260,872.81
74120 - Capacity Assessment	0.00	4,751.83	0.00	4,751.83
74510 - Bank Charges	0.00	4,633.85	0.00	4,633.85
74525 - Sundry	0.00	362.00	0.00	362.00
75105 - Facilities & Admin - Implement	0.00	70,045.54	0.00	70,045.54
75705 - Learning costs	0.00	7,450.00	0.00	7,450.00
75710 - Participation of counterparts	0.00	300.00	0.00	300.00
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
Total for Fund 30000	0.00	1,070,695.95	0.00	1,070,695.95
Total for Activity ACTIVITY6	0.00	1,164,321.91	0.00	1,164,321.91
Total for Output : 00093042	963,300.25	2,652,899.10	1,405.98	3,617,605.33

Output # : 00094812 One Uniform/Community Oriented	Impl. Partner : 99999 UNDP
	Location : Somalia

Activity : ACTIVITY1 (Operational service uniform)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

72105 - Svc Co-Construction & Engineer	0.00	5,307.67	0.00	5,307.67
72120 - Svc Co-Trade and Business Serv	0.00	1,087.07	0.00	1,087.07
72125 - Svc Co-Studies & Research Serv	0.00	34,648.75	0.00	34,648.75
72135 - Svc Co-Communications Service	0.00	4,664.68	0.00	4,664.68
72155 - Svc Co-Public Admin, Politics	0.00	235,732.47	0.00	235,732.47
72215 - Transporation Equipment	0.00	856,523.90	0.00	856,523.90
72315 - Food & Textile Products	0.00	1,436.40	0.00	1,436.40
72325 - Chemical, Glass, NonMetallic Prd	0.00	98.64	0.00	98.64
72370 - Security related goods and mat	0.00	2,872.80	0.00	2,872.80
72399 - Other Materials and Goods	0.00	669,694.77	0.00	669,694.77
72405 - Acquisition of Communic Equip	0.00	290,839.75	0.00	290,839.75

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DPUN Development Programme
Report ID: unglcdrb**Combined Delivery Report by Activity**Page 8 of 15
Run Time: 05-03-2018 19:03:13

Project Id : 00085372 Joint Programme on Rule of Law		Period : Jan-Dec (2017)		
Output # : 00094812 One Uniform/Community Oriented		Impl. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74510 - Bank Charges	0.00	4,125.27	0.00	4,125.27
75105 - Facilities & Admin - Implement	0.00	168,562.57	0.00	168,562.57
76125 - Realized Loss	0.00	33.39	0.00	33.39
Total for Fund 32045	0.00	2,275,628.13	0.00	2,275,628.13
Total for Activity ACTIVITY1	0.00	2,275,628.13	0.00	2,275,628.13
Activity : ACTIVITY2 (Enhanced Community Engagement)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
72155 - Svc Co-Public Admin, Politics	31,872.00	76,583.00	0.00	108,455.00
74510 - Bank Charges	0.00	61.25	0.00	61.25
75105 - Facilities & Admin - Implement	0.00	8,681.30	0.00	8,681.30
Total for Fund 32045	31,872.00	85,325.55	0.00	117,197.55
Total for Activity ACTIVITY2	31,872.00	85,325.55	0.00	117,197.55
Activity : ACTIVITY3 (Project Management)				
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
64398 - Direct Project Cost-Staff	0.00	3,355.78	0.00	3,355.78
73125 - Common Services-Premises	0.00	101,533.94	0.00	101,533.94
74598 - Direct Project Costs - GOE	0.00	1,438.19	0.00	1,438.19
75105 - Facilities & Admin - Implement	0.00	8,506.23	0.00	8,506.23
Total for Fund 32045	0.00	114,834.14	0.00	114,834.14
Total for Activity ACTIVITY3	0.00	114,834.14	0.00	114,834.14
Total for Output : 00094812	31,872.00	2,475,787.82	0.00	2,507,659.82

Output # : 00099788 Support to Somali Police Force	Impl. Partner : 99999 UNDP
	Location : Somalia

Activity : ACTIVITY1 (Civilian Police Engagement)**Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)**

71305 - Local Consult.-Sht Term-Tech	0.00	22,000.00	0.00	22,000.00
71610 - Travel Tickets-Local	0.00	12,050.00	0.00	12,050.00
71615 - Daily Subsistence Allow-Intl	0.00	-6,960.00	0.00	-6,960.00
71620 - Daily Subsistence Allow-Local	0.00	1,184.00	0.00	1,184.00

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Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdrb

Page 9 of 15
Run Time: 05-03-2018 19:03:13

Project Id : 00085372 Joint Programme on Rule of Law	Period :	Jan-Dec (2017)
Output # : 00099788 Support to Somali Police Force	Impl. Partner :	99999 UNDP
	Location :	Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71810 - Contractual Svcs-indiv ImpPtr	0.00	5,500.00	0.00	5,500.00
72130 - Svc Co-Transportation Services	0.00	1,260.00	0.00	1,260.00
72155 - Svc Co-Public Admin, Politics	0.00	79,448.22	0.00	79,448.22
72215 - Transporation Equipment	0.00	6,650.00	0.00	6,650.00
72220 - Furniture	0.00	52,468.00	0.00	52,468.00
72311 - Fuel, petroleum and other oils	0.00	16,110.00	0.00	16,110.00
72405 - Acquisition of Communic Equip	0.00	10,870.00	0.00	10,870.00
72515 - Print Media	0.00	33,500.00	0.00	33,500.00
72715 - Hospitality Catering	0.00	- 2,241.73	0.00	- 2,241.73
74510 - Bank Charges	0.00	4,320.57	0.00	4,320.57
75105 - Facilities & Admin - Implement	0.00	22,019.14	0.00	22,019.14
75705 - Learning costs	0.00	225.00	0.00	225.00
75710 - Participation of counterparts	0.00	38,000.23	0.00	38,000.23
75711 - TrnWrkshp&Conf - Stipends	0.00	750.00	0.00	750.00
75712 - TrnWrkshp&Conf - Honorariums	0.00	105.00	0.00	105.00
Total for Fund 32045	0.00	297,258.43	0.00	297,258.43
Total for Activity ACTIVITY1	0.00	297,258.43	0.00	297,258.43

Activity : ACTIVITY2 (Oversight)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71305 - Local Consult.-Sht Term-Tech	0.00	25,956.25	0.00	25,956.25
71605 - Travel Tickets-International	0.00	2,325.00	0.00	2,325.00
71610 - Travel Tickets-Local	0.00	18,720.00	0.00	18,720.00
71620 - Daily Subsistence Allow-Local	0.00	13,234.00	0.00	13,234.00
71810 - Contractual Svcs-indiv ImpPtr	0.00	25,750.00	0.00	25,750.00
72105 - Svc Co-Construction & Engineer	0.00	25,735.00	0.00	25,735.00
72110 - Svc Co-Agricultural Management	0.00	1,408.70	0.00	1,408.70
72120 - Svc Co-Trade and Business Serv	0.00	0.00	0.00	0.00
72125 - Svc Co-Studies & Research Serv	0.00	10,968.60	0.00	10,968.60
72130 - Svc Co-Transportation Services	0.00	2,170.00	0.00	2,170.00
72135 - Svc Co-Communications Service	0.00	35,905.08	0.00	35,905.08
72145 - Svc Co-Training and Educ Serv	0.00	42,890.00	0.00	42,890.00
72155 - Svc Co-Public Admin, Politics	0.00	659.39	0.00	659.39
72165 - Svc Co-Social Svcs, Social Sci	20,000.00	0.00	0.00	20,000.00
72210 - Machinery and Equipment	0.00	73,765.00	0.00	73,765.00
72215 - Transporation Equipment	0.00	169,969.06	0.00	169,969.06
72220 - Furniture	0.00	97,230.00	0.00	97,230.00
72315 - Food & Textile Products	0.00	145,966.17	0.00	145,966.17
72715 - Hospitality Catering	0.00	15,150.00	0.00	15,150.00
74220 - Translation Costs	0.00	2,725.00	0.00	2,725.00
74225 - Other Media Costs	0.00	26,920.00	0.00	26,920.00
74510 - Bank Charges	0.00	6,723.21	0.00	6,723.21
75105 - Facilities & AdmIn - Implement	0.00	83,307.56	0.00	83,307.56
75705 - Learning costs	0.00	19,708.00	0.00	19,708.00
75708 - Learning - subcontracts	0.00	2,880.00	0.00	2,880.00
75709 - Learning - training of counter	0.00	24,997.90	0.00	24,997.90
75710 - Participation of counterparts	0.00	17,360.00	0.00	17,360.00
75711 - TrnWrkshp&Conf - Stipends	0.00	202,800.00	0.00	202,800.00

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UN Development Programme

Report ID: unglcdrb

Combined Delivery Report by Activity

Page 10 of 15

Run Time: 05-03-2018 19:03:13

Project Id : 00085372 Joint Programme on Rule of Law	Period :	Jan-Dec (2017)		
Output # : 00099788 Support to Somali Police Force	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

75712 - TrnWrkshp&Conf - Honorariums	0.00	9,428.00	0.00	9,428.00
Total for Fund 32045	20,000.00	1,104,651.92	0.00	1,124,651.92
Total for Activity ACTIVITY2	20,000.00	1,104,651.92	0.00	1,124,651.92

Activity : ACTIVITY3 (Policing Training)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71530 - UNV-Rest and Recuperation	0.00	2,326.00	0.00	2,326.00
71605 - Travel Tickets-International	0.00	9,000.00	0.00	9,000.00
71610 - Travel Tickets-Local	0.00	43,856.00	0.00	43,856.00
71620 - Daily Subsistence Allow-Local	0.00	98,959.12	0.00	98,959.12
71625 - Daily Subst Allow-Mtg Partic	0.00	2,556.00	0.00	2,556.00
72120 - Svc Co-Trade and Business Serv	0.00	350.00	0.00	350.00
72125 - Svc Co-Studies & Research Serv	0.00	5,000.00	0.00	5,000.00
72145 - Svc Co-Training and Educ Serv	0.00	60,500.00	0.00	60,500.00
72155 - Svc Co-Public Admin, Politics	0.00	7,075.00	0.00	7,075.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	817.44	0.00	817.44
72315 - Food & Textile Products	0.00	31,044.00	0.00	31,044.00
72425 - Mobile Telephone Charges	0.00	1,593.95	0.00	1,593.95
72715 - Hospitality Catering	0.00	-5,832.50	0.00	-5,832.50
73107 - Rent - Meeting Rooms	0.00	1,000.00	0.00	1,000.00
74510 - Bank Charges	0.00	8,685.73	0.00	8,685.73
75105 - Facilities & Admin - Implement	0.00	43,154.87	0.00	43,154.87
75705 - Learning costs	0.00	21,671.00	0.00	21,671.00
75707 - Learning - subsistence allowan	0.00	1,890.00	0.00	1,890.00
75709 - Learning - training of counter	0.00	96,411.00	0.00	96,411.00
75710 - Participation of counterparts	12,500.00	128,851.50	0.00	141,351.50
75711 - TrnWrkshp&Conf - Stipends	0.00	11,181.65	0.00	11,181.65
Total for Fund 32045	12,500.00	570,090.76	0.00	582,590.76
Total for Activity ACTIVITY3	12,500.00	570,090.76	0.00	582,590.76

Activity : ACTIVITY4 (Project Management)

Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

61305 - Salaries - IP Staff	0.00	145,756.38	0.00	145,756.38
61310 - Post Adjustment - IP Staff	0.00	56,695.83	0.00	56,695.83
62305 - Dependency Allowances-IP Staff	0.00	9,180.11	0.00	9,180.11
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	47,782.10	0.00	47,782.10
62315 - Contrib. to medical, social in	0.00	717.59	0.00	717.59
62320 - Mobility, Hardship, Non-remova	0.00	41,684.45	0.00	41,684.45
62335 - Hazard Duty Station Allow-IP	0.00	10,647.67	0.00	10,647.67
62340 - Annual Leave Expense - IP	0.00	9,600.64	0.00	9,600.64
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	23,150.58	0.00	23,150.58
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,545.80	0.00	3,545.80

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Project Id : 00085372 Joint Programme on Rule of Law		Period :		Jan-Dec (2017)	
Output # : 00099788 Support to Somali Police Force		Impl. Partner :		99999 UNDP	
		Location :		Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,759.00	0.00	3,759.00	
63360 - Medical Exams(incl Pre-empl)	0.00	164.00	0.00	164.00	
63365 - Special Oper Living Allow-IP	0.00	26,465.52	0.00	26,465.52	
63530 - Contribution to EOS Benefits	0.00	7,591.95	0.00	7,591.95	
63535 - Contribution to Security	0.00	12,653.27	0.00	12,653.27	
63540 - Contribution to Training	0.00	1,619.59	0.00	1,619.59	
63545 - Contribution to ICT	0.00	3,036.76	0.00	3,036.76	
63550 - Contributions to MAIP	0.00	506.13	0.00	506.13	
63555 - Contribution to UN JFA	0.00	6,579.73	0.00	6,579.73	
63560 - Contributions to Appendix D	0.00	506.13	0.00	506.13	
64310 - Separations - IP Staff	0.00	2,834.33	0.00	2,834.33	
65115 - Contributions to ASHI Reserve	0.00	19,637.91	0.00	19,637.91	
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,480.74	0.00	1,480.74	
71405 - Service Contracts-Individuals	0.00	20,233.52	0.00	20,233.52	
71410 - MAIP Premium SC	0.00	39.03	0.00	39.03	
71415 - Contribution to Security SC	0.00	974.56	0.00	974.56	
71505 - UN Volunteers-Stipend & Allow	0.00	31,620.42	0.00	31,620.42	
71520 - UNV-Language Allowance	0.00	696.43	0.00	696.43	
71525 - UNV-Hazard Pay	0.00	6,928.57	0.00	6,928.57	
71535 - UNV-Medical Insurance	0.00	1,527.79	0.00	1,527.79	
71540 - UNV-Global Charges	0.00	1,922.15	0.00	1,922.15	
71541 - UNVs-Contribution to security	0.00	1,922.04	0.00	1,922.04	
71545 - UNV-Home Leave Travel & Allowa	0.00	111.43	0.00	111.43	
71550 - UNV-Resettlement Allowance	0.00	2,785.71	0.00	2,785.71	
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	3,600.00	0.00	3,600.00	
71590 - UNV Development Effectiveness	0.00	8,343.21	0.00	8,343.21	
71610 - Travel Tickets-Local	0.00	15,850.00	0.00	15,850.00	
71620 - Daily Subsistence Allow-Local	0.00	20,577.42	0.00	20,577.42	
71810 - Contractual Svcs-indiv ImpPtr	0.00	1,200.00	0.00	1,200.00	
72220 - Furniture	0.00	925.00	0.00	925.00	
72330 - Medical Products	0.00	1,639.00	0.00	1,639.00	
72440 - Connectivity Charges	0.00	270.00	0.00	270.00	
72445 - Common Services-Communications	0.00	247.50	0.00	247.50	
72505 - Stationery & other Office Supp	0.00	110.00	0.00	110.00	
74510 - Bank Charges	0.00	1,727.64	0.00	1,727.64	
75105 - Facilities & Admin - Implement	0.00	48,969.13	0.00	48,969.13	
75705 - Learning costs	0.00	40.00	0.00	40.00	
77305 - Salaries - IP Staff-TA	0.00	21,504.99	0.00	21,504.99	
77310 - Post Adjustment - IP Staff-TA	0.00	8,494.47	0.00	8,494.47	
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	506.97	0.00	506.97	
77320 - Assg hardship & mob allow-TA	0.00	5,230.00	0.00	5,230.00	
77345 - Dep Allowances-IP Staff-TA	0.00	3,632.00	0.00	3,632.00	
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 931.39	0.00	- 931.39	
77365 - Spec Oper Living Allow-IP-TA	0.00	4,950.00	0.00	4,950.00	
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	7,171.50	0.00	7,171.50	
77385 - Contribution to Security	0.00	1,874.97	0.00	1,874.97	
77386 - Contribution to ICT_TA	0.00	450.00	0.00	450.00	
77395 - MAIP Premium TA/IP	0.00	75.00	0.00	75.00	
77396 - PAYROLL MGT COST RECOVERY	0.00	193.14	0.00	193.14	
77397 - Appendix D TA/IP	0.00	75.00	0.00	75.00	
Total for Fund 32045	0.00	661,083.41	0.00	661,083.41	

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Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Run Time: 05-03-2018 19:03:13

Project Id : 00085372 Joint Programme on Rule of Law	Period : Jan-Dec (2017)
Output # : 00099788 Support to Somali Police Force	Impl. Partner : 99999 UNDP
	Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY4	0.00	661,083.41	0.00	661,083.41
Total for Output : 00099788	32,500.00	2,633,084.52	0.00	2,665,584.52
Project Total :	1,027,672.25	7,761,771.44	1,405.98	8,790,849.67

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Ian Murphy
Partner

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

MOORE STEPHENS

Signed By : *GEORGE CONWAY*
COUNTRY DIRECTOR

Signed By : UNDP SOMALIA

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Date : 07 MARCH 2018

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Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2017)
Selected Project Id : 00085372
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00093042,00094812,00099788

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	890,091.05	1,405.98	891,497.03
46820 - Somalia/SO/Hargeisa	0.00	2,962.89	0.00	2,962.89
46823 - North West Somalia	277,031.98	30,267.18	0.00	307,299.16
46824 - North East Somalia	358,297.04	657,146.91	0.00	1,015,443.95
46825 - South Central Somalia	392,343.23	6,171,583.41	0.00	6,563,926.64
46835 - Somalia - Administrative Agent	0.00	9,720.00	0.00	9,720.00

Doel Mukerjee
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Combined Delivery Report by Activity

UN Development Programme

Report ID: unglcdrv

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Run Time: 05-03-2018 19:03:17

Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2017)
Selected Project Id : 00085372
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00093042,00094812,00099788

Project/Award: 00085372 Joint Programme on Rule of Law

Period : As Of Dec31,2017

Output #	00093042	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			58,788.23
Undepreciated Fixed Assets			10,525.58
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			138,877.38
Commitments			70,884.62

Output #	00094812	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			0.00

Output #	00099788	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00



Combined Delivery Report by Activity

UN Development Programme
Report ID: unglcdrb

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Run Time: 05-03-2018 19:03:17

Funds Utilization

Commitments

27,808.79

Annex 2: Statement of Fixed Assets

AM In Service Report

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

Business U: SOM10 Country: Category: In Service

Operating: SOM Department Impl Agenc Donor:

Project Typ: All Amount >= 0 As of Date: 12/31/2017

Fund Code Project: Profile ID:

Business U	Operating	Asset ID	Profile ID	Description	TAG Numb	Serial Num	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Valu	Quantity	Department	Impl	Agenc	Donor	Project	Fund code	
SOM10	SOM	2287	ITC1	A Notebook computers	2287	FL4J9W1		SOMHAR1100	1/18/2013	1/18/2013	1,900.00	712.5	1	46824	1981	12269	93042	30000		
SOM10	SOM	3887	ITC1	A Notebook computers	128284	JKKKGH2		SOMMOG1100	10/29/2017	10/29/2017	2,008.65	1,945.88	1	46825	1981	12269	93042	30000		
SOM10	SOM	3891	ITC1	A Notebook computers	131538	3JKKKGH2		SOMMOG1100	11/20/2017	11/20/2017	2,008.65	1,966.80	1	46825	1981	12269	93042	30000		
SOM10	SOM	3892	ITC1	A Notebook computers	3892	GHKKGH2		SOMMOG1100	11/20/2017	11/20/2017	2,008.65	1,966.80	1	46825	1981	12269	93042	30000		
SOM10	SOM	3893	ITC1	A Notebook computers	128289	B74MGH2		SOMMOG1100	11/20/2017	11/20/2017	2,008.65	1,966.80	1	46825	1981	12269	93042	30000		
SOM10	SOM	3894	ITC1	A Notebook computers	128254	1MKKKGH2		SOMMOG1100	11/20/2017	11/20/2017	2,008.65	1,966.80	1	46825	1981	12269	93042	30000		
												10,525.58								



Signed by: Ahmad Alhammad
 Assistant Country Director
 UNDP Somalia
 Date: 29 JUNE 2018

Ian Murphy
 Partner
 Moore Stephens LLP
 150 Aldersgate Street
 London EC1A 4AB
 2 August 2018

Annex 3: Audited expenditure breakdown

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

	Output 00093042 \$	Output 00094812 \$	Output 00099788 \$	Total \$
CDR – UNDP Expenditure	2,652,899.10	2,475,787.82	2,633,084.52	7,761,771.44
CDR – Government Expenditure	963,300.25	31,872.00	32,500.00	1,027,672.25
CDR – UN Agencies Expenditure	1,405.98	-	-	1,405.98
Total CDR Project total	3,617,605.33	2,507,659.82	2,665,584.52	8,790,849.67
Expenditure audited				
CDR UNDP Expenditure	2,652,899.10	2,475,787.82	2,633,084.52	7,761,771.44
Less: Payroll for international staff processed in Copenhagen	(611,433.91)	-	(554,957.05)	(1,166,390.96)
Total expenditure directly incurred by UNDP Country Office	2,041,465.19	2,475,787.82	2,078,127.47	6,595,380.48

Annex 4: 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.