

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOMALIA

INSTITUTIONAL CAPACITY DEVELOPMENT
(Directly Implemented Project No. 85379, Output No. 96643)

Report No. 2140
Issue Date: 9 August 2019

Report on the Audit of UNDP Somalia
Institutional Capacity Development (Project No. 85379, Output No. 96643)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through KPMG SA (the audit firm), from 3 May to 10 June 2019, conducted an audit of Institutional Capacity Development (Project No. 85379, Output No. 96643) (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 Moore Stephens LLP in 2018 and covered project expenses from 1 January to 31 December 2017.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2018 and the accompanying Funds Utilization statement¹ as of 31 December 2018 as well as Statement of Assets as of 31 December 2018. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: governance, programme, and operations. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Overall audit rating

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

The details of the audit results are presented in the table below:

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
3,566	Unmodified	17	Unmodified

*Expenses recorded in the Combined Delivery Report were \$4,612,271. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$435,765). Also excluded were expenses incurred at the "responsible party" level (\$610,383), of which \$483,447 was subject to a separate audit conducted by external auditors that resulted in an unmodified opinion.

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.

The audit did not result in any recommendations.


Implementation status of previous OAI audit recommendations: Report No. 1973, 15 August 2018.

Total recommendations: 1

Implemented: 1

Management comments and action plan

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

A handwritten signature in blue ink, appearing to read 'Helge S. Ostveiten', is located to the left of the printed name and title.

Helge

Ostveiten

2019.08.09

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Helge S. Ostveiten

Director

Office of Audit and Investigations



**United Nations Development Programme
(UNDP)**

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project ID 00085379 “Institutional
Capacity Development” – Output no. 00096643
Mogadishu, Somalia
For the period from 1 January to 31 December 2018



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Executive Summary

KPMG Geneva conducted the financial audit of UNDP Project ID 00085379 “Institutional Capacity Development” – Output no. 00096643, directly implemented by UNDP Somalia for the period from 1 January to 31 December 2018. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

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

Financial Position
Statement of Fixed Assets
Statement of Cash

Unmodified
Unmodified
Not Applicable as UNDP Country
Office did not maintain dedicated bank
accounts for the project.

There were no reportable findings with a medium or high priority rating in the current year.

The Project ID 00085379 “Institutional Capacity Development” – Output no. 00096643 was audited in the previous year (Report no. 1973 issued on 15 August 2018 with an unmodified opinion) and the follow up to the prior year finding is documented in the attached management letter at annex 3.

We conducted a combined financial audit and an audit of internal controls and systems of the project. Based on our assessment, the internal controls and systems of the project was **satisfactory**, which means that: “The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.”

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 29 July 2019



Audit Objectives and Scope

A. Financial Audit

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2018 as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at 31 December 2018 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization statement are the mandatory and official Statements. Other forms of Statements of expenses that may be prepared by a project office are not accepted
- 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 2018. This Statement must include all assets available as at 31 December 2018 and not only those purchased in a given period. The opinion is rendered on the Net Book value balance of the Assets. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the Statement of Cash held by the project presents fairly the cash and bank balance of the project as at 31 December 2018. Disbursements made against a DIM project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, providing the progress made in implementing the recommendations raised in previous year audit report.

The Financial Audit was conducted in accordance with the International Standards of Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project, between 1 January and 31 December 2018. The scope of the audit did not include:

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

B. Audit of internal controls and systems of the project

In addition, we conducted the necessary audit steps to cover the project’s internal controls and systems in order to assess:

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

Specifically, we assessed the internal controls with regard to the audited project in the following areas:

- (i) Organization and Staffing: Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.
- (ii) Programme and project management: Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.
- (iii) Human Resources: Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.
- (iv) Finance: Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.
- (v) Procurement: Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.
- (vi) Asset Management: Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.
- (vii) Cash Management: Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.



- (viii) Information Systems: Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.
- (ix) General Administration: These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.
- (x) Follow-up on previous audits: As may be applicable, assess the status of implementation of the previous year's audit recommendations.



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A. Financial Audit

Independent Auditors' Report

Opinion on Financial Position

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

We have audited the financial position of the UNDP Project ID 00085379 – Output no. 00096643 “Institutional Capacity Development” for the period from 1 January to 31 December 2018 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization Statement (“The Statement”); and (c) the project related accounts receivable and accounts payable.

The CDR expenditure totaling USD 4,612,270.58, is comprised of expenditure directly incurred by the UNDP Country Office in Somalia for an amount of USD 3,566,123.01 and expenditure incurred by entities other than the Country Office for an amount of USD 1'046'147.57. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Somalia of USD 3,566,123.01.

Unmodified Opinion

In our opinion, the attached CDR and the Funds Utilization statement presents fairly, in all material respects, the expenses of USD 3,566,123.01 directly incurred by the UNDP Country Office in Somalia and charged to the project for the period from 1 January to 31 December 2018 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for opinion

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

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and 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.

KPMG SA



Pierre-Henri Pingeon
Partner



Henri Mwaniki
Senior Manager

Geneva, 29 July 2019



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Independent Auditors' Report

Statement of Fixed Assets

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

We have audited the accompanying Statement of Fixed Assets of the UNDP Project ID 00085379 "Institutional Capacity Development" - Output no. 00096643 as at 31 December 2018.

Unmodified Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP Project ID 00085379 with a Net Book Value amounting to USD 16,967.50 as at 31 December 2018 in accordance with UNDP accounting policies.

Basis for opinion

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

Management responsibilities

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

Auditor's responsibilities for the audit

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

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

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

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

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Pierre-Henri Pingeon
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B. Audit of internal control and systems of the project

Independent Auditors' Report

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

Results of the project's internal control and systems assessment

We have audited the project's internal controls and systems that were assessed with regard to the audited project in the following areas:

Terms of reference	Conclusion	Reference
Organization and Staffing	Satisfactory	Not applicable
Programme and project management	Satisfactory	Not applicable
Human Resources	Satisfactory	Not applicable
Finance	Satisfactory	Not applicable
Procurement	Satisfactory	Not applicable
Asset Management	Satisfactory	Not applicable
Cash Management	Satisfactory	Not applicable
Information Systems	Satisfactory	Not applicable
General Administration	Satisfactory	Not applicable
Follow-up on previous audits	Satisfactory	Not applicable

KPMG SA

Pierre-Henri Pingeon
Partner

Henri Mwaniki
Senior Manager

Geneva, 29 July 2019

Annexes:

Annex 1: Combined Delivery Report and Funds Utilization Statement – Output no. 00096643 (USD)



Combined Delivery Report By Project

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2018)
Selected Project Id : 00085379
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00093049 Strengthening Inst Performance		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 46801 (Somalia - Central)				
Fund : 04000 (Core Programme, UNU Centre)				
77630 - Dep Exp Owned - ITC	0.00	2,487.50	0.00	2,487.50
Total for Fund 04000	0.00	2,487.50	0.00	2,487.50
Total for Dept : 46801	0.00	2,487.50	0.00	2,487.50
Dept: 46823 (North West Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Total for Dept : 46823	0.00	0.00	0.00	0.00
Dept: 46825 (South Central Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Fund : 30000 (PROGRAMME COST SHARING)				
72165 - Svc Co-Social Svcs, Social Sci	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	0.00	0.00	0.00
Total for Dept : 46825	0.00	0.00	0.00	0.00
Total for Output : 00093049	0.00	2,487.50	0.00	2,487.50



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Output # : 00093049 Strengthening Inst Performance	Impl. Partner : 99999 UNDP
	Location : Somalia

Dept: 46801 (Somalia - Central)

Fund : 04000 (Core Programme, UNU Centre)

62335 - Hazard Duty Station Allow-IP	0.00	1,600.00	0.00	1,600.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,256.00	0.00	2,256.00
64397 - Services to projects -CO staff	0.00	321,250.87	0.00	321,250.87
71530 - UNV-Rest and Recuperation	0.00	750.00	0.00	750.00
71605 - Travel Tickets-International	0.00	- 1,633.00	0.00	- 1,633.00
71610 - Travel Tickets-Local	0.00	1,828.00	0.00	1,828.00
71620 - Daily Subsistence Allow-Local	0.00	248.00	0.00	248.00
72330 - Medical Products	0.00	1,303.50	0.00	1,303.50
72415 - Courier Charges	0.00	1.19	0.00	1.19
72440 - Connectivity Charges	0.00	4.33	0.00	4.33
72505 - Stationery & other Office Supp	0.00	385.00	0.00	385.00
73125 - Common Services-Premises	0.00	854,462.61	0.00	854,462.61
74510 - Bank Charges	0.00	1,275.56	0.00	1,275.56
74596 - Services to projects -GOE	0.00	137,678.97	0.00	137,678.97
75705 - Learning costs	0.00	- 550.00	0.00	- 550.00
76125 - Realized Loss	0.00	0.00	0.00	0.00

Total for Fund 04000	0.00	1,320,861.03	0.00	1,320,861.03
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Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	35,478.29	0.00	35,478.29
61310 - Post Adjustment - IP Staff	0.00	11,662.03	0.00	11,662.03
62305 - Dependency Allowances-IP Staff	0.00	2,138.53	0.00	2,138.53
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	11,512.78	0.00	11,512.78
62315 - Contrib. to medical, social in	0.00	984.06	0.00	984.06
62320 - Mobility, Hardship, Non-remova	0.00	9,925.69	0.00	9,925.69
62340 - Annual Leave Expense - IP	0.00	- 10,538.60	0.00	- 10,538.60
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	- 65.27	0.00	- 65.27
63350 - Reimb of Income Tax-IP Staff	0.00	2,366.44	0.00	2,366.44
63365 - Special Oper Living Allow-IP	0.00	7,112.36	0.00	7,112.36
63530 - Contribution to EOS Benefits	0.00	1,767.75	0.00	1,767.75
63535 - Contribution to Security	0.00	2,946.27	0.00	2,946.27
63540 - Contribution to Training	0.00	188.55	0.00	188.55
63545 - Contribution to ICT	0.00	707.12	0.00	707.12
63550 - Contributions to MAIP	0.00	47.16	0.00	47.16
63555 - Contribution to UN JFA	0.00	1,532.07	0.00	1,532.07
63560 - Contributions to Appendix D	0.00	117.85	0.00	117.85
64308 - Appointments-Lump Sum	0.00	6,741.72	0.00	6,741.72
64310 - Separations - IP Staff	0.00	659.96	0.00	659.96
64397 - Services to projects -CO staff	0.00	34,912.20	0.00	34,912.20
65115 - Contributions to ASHI Reserve	0.00	4,572.62	0.00	4,572.62
65135 - Payroll Mgt Cost Recovery ATLA	0.00	515.04	0.00	515.04
71205 - Intl Consultants-Sht Term-Tech	0.00	9,146.49	0.00	9,146.49
71405 - Service Contracts-Individuals	0.00	159,667.57	0.00	159,667.57
71410 - MAIP Premium SC	0.00	127.36	0.00	127.36
71415 - Contribution to Security SC	0.00	7,962.50	0.00	7,962.50



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period : Jan-Dec (2018)		
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71505 - UN Volunteers-Stipend & Allow	0.00	16,081.98	0.00	16,081.98
71520 - UNV-Language Allowance	0.00	330.65	0.00	330.65
71525 - UNV-Hazard Pay	0.00	6,612.90	0.00	6,612.90
71535 - UNV-Medical Insurance	0.00	1,001.64	0.00	1,001.64
71540 - UNV-Global Charges	0.00	1,037.66	0.00	1,037.66
71541 - UNVs-Contribution to security	0.00	901.80	0.00	901.80
71545 - UNV-Home Leave Travel & Allowa	0.00	56.21	0.00	56.21
71550 - UNV-Resettlement Allowance	0.00	1,322.58	0.00	1,322.58
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,900.00	0.00	1,900.00
71590 - UNV Development Effectiveness	0.00	3,961.13	0.00	3,961.13
72155 - Svc Co-Public Admin, Politics	0.00	53.49	0.00	53.49
72330 - Medical Products	0.00	0.00	0.00	0.00
72440 - Connectivity Charges	0.00	66.76	0.00	66.76
73105 - Rent	0.00	-29,440.00	0.00	-29,440.00
74510 - Bank Charges	0.00	26.03	0.00	26.03
74596 - Services to projects -GOE	0.00	14,962.37	0.00	14,962.37
75105 - Facilities & Admin - Implement	0.00	22,128.07	0.00	22,128.07
75705 - Learning costs	0.00	-4,948.50	0.00	-4,948.50
76125 - Realized Loss	0.00	0.38	0.00	0.38
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	338,243.69	0.00	338,243.69
Total for Dept : 46801	0.00	1,659,104.72	0.00	1,659,104.72
Dept: 46824 (North East Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	71,500.00	0.00	71,500.00
71310 - Local Consult.-Short Term-Supp	0.00	3,600.00	0.00	3,600.00
71610 - Travel Tickets-Local	0.00	5,075.00	0.00	5,075.00
71615 - Daily Subsistence Allow-Intl	0.00	2,002.40	0.00	2,002.40
71620 - Daily Subsistence Allow-Local	0.00	2,400.00	0.00	2,400.00
71635 - Travel - Other	3,000.00	0.00	0.00	3,000.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	6,400.00	0.00	6,400.00
72130 - Svc Co-Transportation Services	0.00	2,600.00	0.00	2,600.00
72205 - Office Machinery	0.00	7,877.00	0.00	7,877.00
72210 - Machinery and Equipment	0.00	475.00	0.00	475.00
72220 - Furniture	0.00	9,992.00	0.00	9,992.00
72311 - Fuel, petroleum and other oils	1,800.00	0.00	0.00	1,800.00
72402 - Building Maintenance	0.00	109,338.98	0.00	109,338.98
72425 - Mobile Telephone Charges	0.00	652.38	0.00	652.38
72435 - E-mail-Subscription	0.00	1,360.00	0.00	1,360.00
72505 - Stationery & other Office Supp	3,208.00	593.75	0.00	3,801.75
72510 - Publications	0.00	8,800.00	0.00	8,800.00
72805 - Acquis of Computer Hardware	0.00	45.15	0.00	45.15
74210 - Printing and Publications	8,400.00	0.00	0.00	8,400.00
74510 - Bank Charges	16.00	3,515.27	0.00	3,531.27
75705 - Learning costs	28,522.00	0.00	0.00	28,522.00
75709 - Learning - training of counter	0.00	2,100.00	0.00	2,100.00
Total for Fund 04000	44,946.00	238,326.93	0.00	283,272.93



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	24,183.80	0.00	24,183.80
71310 - Local Consult.-Short Term-Supp	0.00	400.00	0.00	400.00
71405 - Service Contracts-Individuals	0.00	29,607.83	0.00	29,607.83
71410 - MAIP Premium SC	0.00	22.61	0.00	22.61
71415 - Contribution to Security SC	0.00	1,415.07	0.00	1,415.07
71620 - Daily Subsistence Allow-Local	0.00	5,501.60	0.00	5,501.60
72140 - Svc Co-Information Technology	10,092.00	0.00	0.00	10,092.00
72220 - Furniture	0.00	1,060.00	0.00	1,060.00
72305 - Agri & Forestry Products	0.00	4,000.00	0.00	4,000.00
72310 - Minerals,Mining & Metal Prdcts	0.00	400.00	0.00	400.00
72311 - Fuel, petroleum and other oils	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	320.00	0.00	320.00
72505 - Stationery & other Office Supp	5,000.00	0.00	0.00	5,000.00
72510 - Publications	0.00	5,400.00	0.00	5,400.00
74210 - Printing and Publications	987.00	0.00	0.00	987.00
74510 - Bank Charges	- 5.00	1,710.62	0.00	1,705.62
74525 - Sundry	33.00	0.00	0.00	33.00
75105 - Facilities & Admin - Implement	0.00	8,306.36	0.00	8,306.36
75705 - Learning costs	24,367.00	4,166.66	0.00	28,533.66
Total for Fund 30000	40,474.00	86,494.55	0.00	126,968.55

Total for Dept : 46824 **85,420.00** **324,821.48** **0.00** **410,241.48**

Dept: 46825 (South Central Somalia)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	42,461.40	0.00	42,461.40
61310 - Post Adjustment - IP Staff	0.00	6,297.84	0.00	6,297.84
62305 - Dependency Allowances-IP Staff	0.00	2,148.21	0.00	2,148.21
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,651.70	0.00	5,651.70
62315 - Contrib. to medical, social in	0.00	755.94	0.00	755.94
62320 - Mobility, Hardship, Non-remova	0.00	4,897.50	0.00	4,897.50
62335 - Hazard Duty Station Allow-IP	0.00	14,961.09	0.00	14,961.09
62340 - Annual Leave Expense - IP	0.00	2,712.60	0.00	2,712.60
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,922.00	0.00	2,922.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63340 - Proc trips/Rest & Recup-IP Stf	0.00	5,532.00	0.00	5,532.00
63350 - Reimb of Income Tax-IP Staff	0.00	1,184.70	0.00	1,184.70
63365 - Special Oper Living Allow-IP	0.00	4,950.00	0.00	4,950.00
63515 - Security-related Costs	35,000.00	0.00	0.00	35,000.00
63530 - Contribution to EOS Benefits	0.00	884.97	0.00	884.97
63535 - Contribution to Security	0.00	1,474.98	0.00	1,474.98
63540 - Contribution to Training	0.00	94.41	0.00	94.41
63545 - Contribution to ICT	0.00	354.00	0.00	354.00
63550 - Contributions to MAIP	0.00	23.61	0.00	23.61
63555 - Contribution to UN JFA	0.00	766.98	0.00	766.98
63560 - Contributions to Appendix D	0.00	59.01	0.00	59.01
64310 - Separations - IP Staff	0.00	330.39	0.00	330.39



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period : Jan-Dec (2018)		
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner : 99999 UNDP		
		Location : Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
65115 - Contributions to ASHI Reserve	0.00	2,289.18	0.00	2,289.18
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
71205 - Intl Consultants-Sht Term-Tech	0.00	87,268.90	0.00	87,268.90
71305 - Local Consult.-Sht Term-Tech	0.00	143,429.20	0.00	143,429.20
71405 - Service Contracts-Individuals	0.00	109,266.19	0.00	109,266.19
71605 - Travel Tickets-International	0.00	3,440.33	0.00	3,440.33
71610 - Travel Tickets-Local	4,275.00	11,562.00	0.00	15,837.00
71620 - Daily Subsistence Allow-Local	0.00	4,101.56	0.00	4,101.56
71635 - Travel - Other	0.00	188.00	0.00	188.00
71810 - Contractual Svcs-indiv ImpPtnr	0.00	651,495.12	0.00	651,495.12
72105 - Svc Co-Construction & Engineer	0.00	95,660.28	0.00	95,660.28
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72140 - Svc Co-Information Technology	0.00	41,850.00	0.00	41,850.00
72165 - Svc Co-Social Svcs, Social Sci	11,153.54	0.00	0.00	11,153.54
72205 - Office Machinery	0.00	515.00	0.00	515.00
72210 - Machinery and Equipment	0.00	15,010.00	0.00	15,010.00
72220 - Furniture	0.00	17,590.00	0.00	17,590.00
72425 - Mobile Telephone Charges	0.00	1,021.61	0.00	1,021.61
72440 - Connectivity Charges	4,800.00	0.00	0.00	4,800.00
72445 - Common Services-Communications	5,929.99	0.00	0.00	5,929.99
72505 - Stationery & other Office Supp	14,306.44	2,982.00	0.00	17,288.44
74105 - Management and Reporting Svcs	0.00	0.00	0.00	0.00
74110 - Audit Fees	0.00	14,122.00	0.00	14,122.00
74120 - Capacity Assessment	0.00	8,862.00	0.00	8,862.00
74510 - Bank Charges	185.00	16,860.89	0.00	17,045.89
74525 - Sundry	0.00	164.00	0.00	164.00
74710 - Land Transport	0.00	7,220.00	0.00	7,220.00
75705 - Learning costs	418,774.62	126,378.63	0.00	545,153.25
75707 - Learning – subsistence allowan	0.00	990.00	0.00	990.00
77305 - Salaries - IP Staff-TA	0.00	0.00	0.00	0.00
77310 - Post Adjustment - IP Staff-TA	0.00	0.00	0.00	0.00
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	0.00	0.00	0.00
77320 - Assg hardship & mob allow-TA	0.00	0.00	0.00	0.00
77345 - Dep Allowances-IP Staff-TA	0.00	0.00	0.00	0.00
77353 - Reimb of Income Tax – IP-TA	0.00	0.00	0.00	0.00
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	0.00	0.00	0.00
77365 - Spec Oper Living Allow-IP-TA	0.00	0.00	0.00	0.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	0.00	0.00	0.00
77385 - Contribution to Security	0.00	0.00	0.00	0.00
77386 - Contribution to ICT_TA	0.00	0.00	0.00	0.00
77395 - MAIP Premium TA/IP	0.00	0.00	0.00	0.00
77396 - PAYROLL MGT COST RECOVERY	0.00	0.00	0.00	0.00
77397 - Appendix D TA/IP	0.00	0.00	0.00	0.00
Total for Fund 04000	494,424.59	1,460,923.36	0.00	1,955,347.95
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	-11,710.01	0.00	-11,710.01
61310 - Post Adjustment - IP Staff	0.00	4,810.50	0.00	4,810.50
62305 - Dependency Allowances-IP Staff	0.00	3,170.31	0.00	3,170.31
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,586.52	0.00	4,586.52
62315 - Contrib. to medical, social in	0.00	126.64	0.00	126.64
62320 - Mobility, Hardship, Non-remova	0.00	3,456.24	0.00	3,456.24



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62340 - Annual Leave Expense - IP	0.00	2,058.20	0.00	2,058.20
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	1,461.00	0.00	1,461.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,156.26	0.00	1,156.26
63340 - Proc trips/Rest & Recup-IP Stf	0.00	911.00	0.00	911.00
63350 - Reimb of Income Tax-IP Staff	0.00	916.65	0.00	916.65
63365 - Special Oper Living Allow-IP	0.00	2,475.00	0.00	2,475.00
63515 - Security-related Costs	0.00	6,960.00	0.00	6,960.00
63530 - Contribution to EOS Benefits	0.00	684.76	0.00	684.76
63535 - Contribution to Security	0.00	1,141.25	0.00	1,141.25
63540 - Contribution to Training	0.00	73.04	0.00	73.04
63545 - Contribution to ICT	0.00	273.90	0.00	273.90
63550 - Contributions to MAIP	0.00	18.26	0.00	18.26
63555 - Contribution to UN JFA	0.00	593.45	0.00	593.45
63560 - Contributions to Appendix D	0.00	45.65	0.00	45.65
64310 - Separations - IP Staff	0.00	255.64	0.00	255.64
65115 - Contributions to ASHI Reserve	0.00	1,771.24	0.00	1,771.24
65135 - Payroll Mgt Cost Recovery ATLA	0.00	160.95	0.00	160.95
71205 - Intl Consultants-Sht Term-Tech	0.00	111,153.13	0.00	111,153.13
71305 - Local Consult.-Sht Term-Tech	0.00	36,017.92	0.00	36,017.92
71310 - Local Consult.-Short Term-Supp	0.00	14,250.00	0.00	14,250.00
71405 - Service Contracts-Individuals	0.00	-93,398.70	0.00	-93,398.70
71410 - MAIP Premium SC	0.00	11.79	0.00	11.79
71415 - Contribution to Security SC	0.00	691.49	0.00	691.49
71610 - Travel Tickets-Local	0.00	17,660.00	0.00	17,660.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	2,232.82	0.00	2,232.82
71635 - Travel - Other	0.00	60.00	0.00	60.00
71810 - Contractual Svcs-indiv ImpPtr	0.00	256,000.00	0.00	256,000.00
72105 - Svc Co-Construction & Engineer	0.00	6,310.51	0.00	6,310.51
72130 - Svc Co-Transportation Services	-34.13	0.00	0.00	-34.13
72145 - Svc Co-Training and Educ Serv	0.00	17,183.82	0.00	17,183.82
72310 - Minerals,Mining & Metal Prdcts	0.00	1,982.71	0.00	1,982.71
72415 - Courier Charges	0.00	20.31	0.00	20.31
72425 - Mobile Telephone Charges	0.00	59.74	0.00	59.74
72440 - Connectivity Charges	0.00	488.00	0.00	488.00
72445 - Common Services-Communications	2,470.01	64.31	0.00	2,534.32
72505 - Stationery & other Office Supp	16,454.97	0.00	0.00	16,454.97
72815 - Inform Technology Supplies	0.00	0.00	0.00	0.00
74505 - Insurance	0.00	59.70	0.00	59.70
74510 - Bank Charges	0.00	6,409.74	0.00	6,409.74
74725 - Other L.T.S.H.	0.00	259.42	0.00	259.42
74910 - Gain/Loss Disposal Fixed Asset	0.00	2,152.80	0.00	2,152.80
75105 - Facilities & Admin - Implement	0.00	38,439.58	0.00	38,439.58
75705 - Learning costs	11,647.53	92,613.32	0.00	104,260.85
75707 - Learning - subsistence allowan	0.00	990.00	0.00	990.00
75709 - Learning - training of counter	0.00	-463.19	0.00	-463.19
75711 - TrnWrkshp&Conf - Stipends	0.00	-3,000.00	0.00	-3,000.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	8,144.97	0.00	8,144.97
77310 - Post Adjustment - IP Staff-TA	0.00	2,928.59	0.00	2,928.59
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	403.09	0.00	403.09
77320 - Assg hardship & mob allow-TA	0.00	2,180.01	0.00	2,180.01
77345 - Dep Allowances-IP Staff-TA	0.00	1,762.80	0.00	1,762.80
77353 - Reimb of Income Tax - IP-TA	0.00	229.22	0.00	229.22



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 348.46	0.00	- 348.46
77365 - Spec Oper Living Allow-IP-TA	0.00	2,475.00	0.00	2,475.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	2,640.72	0.00	2,640.72
77385 - Contribution to Security	0.00	692.10	0.00	692.10
77386 - Contribution to ICT_TA	0.00	166.10	0.00	166.10
77395 - MAIP Premium TA/IP	0.00	11.08	0.00	11.08
77396 - PAYROLL MGT COST RECOVERY	0.00	96.57	0.00	96.57
77397 - Appendix D TA/IP	0.00	27.69	0.00	27.69
77630 - Dep Exp Owned - ITC	0.00	1,982.90	0.00	1,982.90
Total for Fund 30000	30,538.38	557,038.05	0.00	587,576.43
Total for Dept : 46825	524,962.97	2,017,961.41	0.00	2,542,924.38
Total for Output : 00096643	610,382.97	4,001,887.61	0.00	4,612,270.58

Output # : 00101226 MOPIC-NAO & NDP Support Project		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
Dept: 46801 (Somalia - Central)				
Fund : 04000 (Core Programme, UNU Centre)				
64397 - Services to projects -CO staff	0.00	- 1,879.94	0.00	- 1,879.94
Total for Fund 04000	0.00	- 1,879.94	0.00	- 1,879.94
Fund : 30079 (EUROPEAN COMMISSION)				
64397 - Services to projects -CO staff	0.00	1,879.94	0.00	1,879.94
75105 - Facilities & Admin - Implement	0.00	131.60	0.00	131.60
Total for Fund 30079	0.00	2,011.54	0.00	2,011.54
Total for Dept : 46801	0.00	131.60	0.00	131.60
Dept: 46825 (South Central Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	47,436.42	0.00	47,436.42
72399 - Other Materials and Goods	0.00	26,077.04	0.00	26,077.04
73125 - Common Services-Premises	0.00	- 56,894.60	0.00	- 56,894.60
74525 - Sundry	0.00	0.02	0.00	0.02
Total for Fund 04000	0.00	16,618.88	0.00	16,618.88
Fund : 30079 (EUROPEAN COMMISSION)				
71305 - Local Consult.-Sht Term-Tech	0.00	- 47,436.42	0.00	- 47,436.42



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00101226 MOPIC-NAO & NDP Support Projec		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

72399 - Other Materials and Goods	0.00	- 26,077.04	0.00	- 26,077.04
73125 - Common Services-Premises	0.00	56,894.60	0.00	56,894.60
74525 - Sundry	0.00	- 0.02	0.00	- 0.02
75105 - Facilities & Admin - Implement	0.00	- 1,163.32	0.00	- 1,163.32
Total for Fund 30079	0.00	- 17,782.20	0.00	- 17,782.20
Total for Dept : 46825	0.00	- 1,163.32	0.00	- 1,163.32
Total for Output : 00101226	0.00	- 1,031.72	0.00	- 1,031.72

Output # : 00101780 CD-SIP (complementary)	Impl. Partner :	99999 UNDP
	Location :	Somalia

Dept: 46801 (Somalia - Central)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63350 - Reimb of Income Tax-IP Staff	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
64310 - Separations - IP Staff	0.00	0.00	0.00	0.00
64397 - Services to projects -CO staff	0.00	6,879.65	0.00	6,879.65
65115 - Contributions to ASHI Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
72330 - Medical Products	0.00	269.72	0.00	269.72
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
73105 - Rent	0.00	29,440.00	0.00	29,440.00
74596 - Services to projects -GOE	0.00	2,948.43	0.00	2,948.43
Total for Fund 04000	0.00	39,592.80	0.00	39,592.80
Total for Dept : 46801	0.00	39,592.80	0.00	39,592.80

Dept: 46825 (South Central Somalia)



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop	Period :	Jan-Dec (2018)
Output # : 00101780 CD-SIP (complementary)	Impl. Partner :	99999 UNDP
	Location :	Somalia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Fund : 04000 (Core Programme, UNU Centre)

61105 - Salaries - NP Staff	0.00	8,396.00	0.00	8,396.00
62335 - Hazard Duty Station Allow-IP	0.00	1,472.82	0.00	1,472.82
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,144.00	0.00	1,144.00
71605 - Travel Tickets-International	0.00	3,662.42	0.00	3,662.42
71610 - Travel Tickets-Local	0.00	1,220.00	0.00	1,220.00
71615 - Daily Subsistence Allow-Intl	0.00	1,729.00	0.00	1,729.00
71620 - Daily Subsistence Allow-Local	0.00	13,801.77	0.00	13,801.77
74510 - Bank Charges	0.00	263.99	0.00	263.99
75705 - Learning costs	0.00	14,146.30	0.00	14,146.30

Total for Fund 04000	0.00	45,836.30	0.00	45,836.30
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Total for Dept : 46825	0.00	45,836.30	0.00	45,836.30
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Total for Output : 00101780	0.00	85,429.10	0.00	85,429.10
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Output # : 00108731 Innovate for Somalia	Impl. Partner :	99999 UNDP
	Location :	Somalia

Dept: 46801 (Somalia - Central)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	23,061.75	0.00	23,061.75
64306 - Appointment-Ticket Costs	0.00	1,236.00	0.00	1,236.00
64307 - Appointment-Subsistence Allow	0.00	2,760.00	0.00	2,760.00
64308 - Appointments-Lump Sum	0.00	8,723.25	0.00	8,723.25
64309 - Appointment-Shipments	0.00	13,000.00	0.00	13,000.00
64397 - Services to projects -CO staff	0.00	19,913.62	0.00	19,913.62
72330 - Medical Products	0.00	346.50	0.00	346.50
72505 - Stationery & other Office Supp	0.00	55.00	0.00	55.00
74596 - Services to projects -GOE	0.00	8,534.41	0.00	8,534.41

Total for Fund 04000	0.00	77,630.53	0.00	77,630.53
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Fund : 28400 (EDRCR-Global)

62120 - Hazard Duty Station Allow-NP	0.00	263.00	0.00	263.00
62335 - Hazard Duty Station Allow-IP	0.00	683.80	0.00	683.80
63320 - Medical evacuation - IP Staff	0.00	13,200.00	0.00	13,200.00
64397 - Services to projects -CO staff	0.00	37,631.30	0.00	37,631.30
71405 - Service Contracts-Individuals	0.00	13,141.40	0.00	13,141.40
71410 - MAIP Premium SC	0.00	10.75	0.00	10.75
71415 - Contribution to Security SC	0.00	671.58	0.00	671.58
71605 - Travel Tickets-International	0.00	2,560.00	0.00	2,560.00
71610 - Travel Tickets-Local	0.00	1,560.00	0.00	1,560.00
71620 - Daily Subsistence Allow-Local	0.00	3,508.00	0.00	3,508.00
72220 - Furniture	0.00	3,120.36	0.00	3,120.36



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00108731 Innovate for Somalia		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72330 - Medical Products	0.00	1,287.00	0.00	1,287.00
72505 - Stationery & other Office Supp	0.00	275.00	0.00	275.00
73105 - Rent	0.00	1,280.00	0.00	1,280.00
73125 - Common Services-Premises	0.00	71,920.42	0.00	71,920.42
74596 - Services to projects -GOE	0.00	16,127.70	0.00	16,127.70
75105 - Facilities & Admin - Implement	0.00	11,864.33	0.00	11,864.33
75705 - Learning costs	0.00	2,250.00	0.00	2,250.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 28400	0.00	181,354.64	0.00	181,354.64
Total for Dept : 46801	0.00	258,985.17	0.00	258,985.17
Dept: 46823 (North West Somalia)				
Fund : 28400 (EDRCR-Global)				
74510 - Bank Charges	0.00	0.98	0.00	0.98
74525 - Sundry	0.00	65.00	0.00	65.00
75105 - Facilities & Admin - Implement	0.00	4.62	0.00	4.62
Total for Fund 28400	0.00	70.60	0.00	70.60
Total for Dept : 46823	0.00	70.60	0.00	70.60
Dept: 46824 (North East Somalia)				
Fund : 28400 (EDRCR-Global)				
74510 - Bank Charges	0.00	2.66	0.00	2.66
75105 - Facilities & Admin - Implement	0.00	0.19	0.00	0.19
Total for Fund 28400	0.00	2.85	0.00	2.85
Total for Dept : 46824	0.00	2.85	0.00	2.85
Dept: 46825 (South Central Somalia)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	58,155.03	0.00	58,155.03
61310 - Post Adjustment - IP Staff	0.00	22,163.53	0.00	22,163.53
62305 - Dependency Allowances-IP Staff	0.00	11,409.37	0.00	11,409.37
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	19,233.36	0.00	19,233.36
62315 - Contrib. to medical, social in	0.00	1,981.47	0.00	1,981.47
62320 - Mobility, Hardship, Non-remova	0.00	21,783.69	0.00	21,783.69
62335 - Hazard Duty Station Allow-IP	0.00	631.20	0.00	631.20
62340 - Annual Leave Expense - IP	0.00	17,825.45	0.00	17,825.45
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,766.00	0.00	8,766.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,468.78	0.00	3,468.78
63350 - Reimb of Income Tax-IP Staff	0.00	4,031.99	0.00	4,031.99



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00108731 Innovate for Somalia		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63365 - Special Oper Living Allow-IP	0.00	14,850.00	0.00	14,850.00
63530 - Contribution to EOS Benefits	0.00	3,011.93	0.00	3,011.93
63535 - Contribution to Security	0.00	5,019.92	0.00	5,019.92
63540 - Contribution to Training	0.00	321.27	0.00	321.27
63545 - Contribution to ICT	0.00	1,204.79	0.00	1,204.79
63550 - Contributions to MAIP	0.00	80.31	0.00	80.31
63555 - Contribution to UN JFA	0.00	2,610.39	0.00	2,610.39
63560 - Contributions to Appendix D	0.00	200.77	0.00	200.77
64310 - Separations - IP Staff	0.00	1,124.45	0.00	1,124.45
65115 - Contributions to ASHI Reserve	0.00	7,790.87	0.00	7,790.87
65135 - Payroll Mgt Cost Recovery ATLA	0.00	579.42	0.00	579.42
71605 - Travel Tickets-International	0.00	1,040.00	0.00	1,040.00
71610 - Travel Tickets-Local	0.00	220.00	0.00	220.00
71620 - Daily Subsistence Allow-Local	0.00	1,074.57	0.00	1,074.57
71635 - Travel - Other	0.00	288.00	0.00	288.00
72425 - Mobile Telephone Charges	0.00	112.65	0.00	112.65
72440 - Connectivity Charges	0.00	50.00	0.00	50.00
74510 - Bank Charges	0.00	4.23	0.00	4.23
75705 - Learning costs	0.00	559.30	0.00	559.30
75707 - Learning - subsistence allowan	0.00	116.16	0.00	116.16
Total for Fund 04000	0.00	209,708.90	0.00	209,708.90
Fund : 11968 (Country Investment Facility)				
71205 - Intl Consultants-Sht Term-Tech	0.00	3,675.00	0.00	3,675.00
71605 - Travel Tickets-International	0.00	5,835.00	0.00	5,835.00
71615 - Daily Subsistence Allow-Intl	0.00	2,091.84	0.00	2,091.84
71620 - Daily Subsistence Allow-Local	0.00	3,297.12	0.00	3,297.12
71635 - Travel - Other	0.00	1,786.00	0.00	1,786.00
72140 - Svc Co-Information Technology	0.00	2,172.74	0.00	2,172.74
74510 - Bank Charges	0.00	27.09	0.00	27.09
Total for Fund 11968	0.00	18,884.79	0.00	18,884.79
Fund : 28400 (EDRCR-Global)				
62335 - Hazard Duty Station Allow-IP	0.00	11,848.68	0.00	11,848.68
71205 - Intl Consultants-Sht Term-Tech	0.00	31,020.00	0.00	31,020.00
71211 - Intl Consult Security Charge	0.00	600.00	0.00	600.00
71405 - Service Contracts-Individuals	0.00	2,227.01	0.00	2,227.01
71410 - MAIP Premium SC	0.00	2.15	0.00	2.15
71415 - Contribution to Security SC	0.00	91.52	0.00	91.52
71505 - UN Volunteers-Stipend & Allow	0.00	930.76	0.00	930.76
71520 - UNV-Language Allowance	0.00	70.00	0.00	70.00
71525 - UNV-Hazard Pay	0.00	279.23	0.00	279.23
71535 - UNV-Medical Insurance	0.00	132.43	0.00	132.43
71540 - UNV-Global Charges	0.00	74.61	0.00	74.61
71541 - UNVs-Contribution to security	0.00	58.17	0.00	58.17
71550 - UNV-Resettlement Allowance	0.00	77.96	0.00	77.96
71590 - UNV Development Effectiveness	0.00	348.60	0.00	348.60
71605 - Travel Tickets-International	0.00	43,346.00	0.00	43,346.00
71610 - Travel Tickets-Local	0.00	9,030.80	0.00	9,030.80
71615 - Daily Subsistence Allow-Intl	0.00	16,505.42	0.00	16,505.42



Combined Delivery Report By Project

Project Id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2018)	
Output # : 00108731 Innovate for Somalia		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	22,645.60	0.00	22,645.60
71635 - Travel - Other	0.00	1,069.86	0.00	1,069.86
72220 - Furniture	0.00	1,287.77	0.00	1,287.77
72425 - Mobile Telephone Charges	0.00	126.36	0.00	126.36
72440 - Connectivity Charges	0.00	805.00	0.00	805.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	1,072.00	0.00	1,072.00
72815 - Inform Technology Supplies	0.00	1,484.00	0.00	1,484.00
74505 - Insurance	0.00	149.31	0.00	149.31
74510 - Bank Charges	0.00	1,059.83	0.00	1,059.83
74725 - Other L.T.S.H.	0.00	6,408.07	0.00	6,408.07
75105 - Facilities & Admin - Implement	0.00	16,194.12	0.00	16,194.12
75705 - Learning costs	0.00	50,568.20	0.00	50,568.20
75709 - Learning - training of counter	0.00	14,600.00	0.00	14,600.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
77305 - Salaries - IP Staff-TA	0.00	4,515.25	0.00	4,515.25
77310 - Post Adjustment - IP Staff-TA	0.00	1,774.49	0.00	1,774.49
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	327.32	0.00	327.32
77320 - Assg hardship & mob allow-TA	0.00	1,453.33	0.00	1,453.33
77345 - Dep Allowances-IP Staff-TA	0.00	1,109.63	0.00	1,109.63
77353 - Reimb of Income Tax - IP-TA	0.00	130.20	0.00	130.20
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	433.77	0.00	433.77
77365 - Spec Oper Living Allow-IP-TA	0.00	1,650.00	0.00	1,650.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	1,457.22	0.00	1,457.22
77385 - Contribution to Security	0.00	393.11	0.00	393.11
77386 - Contribution to ICT_TA	0.00	94.35	0.00	94.35
77395 - MAIP Premium TA/IP	0.00	6.29	0.00	6.29
77396 - PAYROLL MGT COST RECOVERY	0.00	64.38	0.00	64.38
77397 - Appendix D TA/IP	0.00	15.72	0.00	15.72
Total for Fund 28400	0.00	247,538.52	0.00	247,538.52
Fund : 68080 (Delivering Together Facility)				
62335 - Hazard Duty Station Allow-IP	0.00	578.60	0.00	578.60
71605 - Travel Tickets-International	0.00	5,815.00	0.00	5,815.00
71620 - Daily Subsistence Allow-Local	0.00	4,630.92	0.00	4,630.92
74510 - Bank Charges	0.00	502.11	0.00	502.11
75705 - Learning costs	0.00	13,100.00	0.00	13,100.00
75706 - Learning - ticket costs	0.00	18,922.00	0.00	18,922.00
Total for Fund 68080	0.00	43,548.63	0.00	43,548.63
Total for Dept : 46825	0.00	519,680.84	0.00	519,680.84
Total for Output : 00108731	0.00	778,739.46	0.00	778,739.46

Output # : 00112448 PIP Support NDP II 2018	Impl. Partner :	99999 UNDP
	Location :	Somalia
Dept: 46801 (Somalia - Central)		

Combined Delivery Report By Project

UN Development Programme
Report ID: unglcrp

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Run Time: 20-02-2019 09:02:41

Project Id : 00085379 Institutional Capacity Develop	Period :	Jan-Dec (2018)		
Output # : 00112448 PIP Support NDP II 2018	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Fund : 04000 (Core Programme, UNU Centre)				
64397 - Services to projects -CG staff	0.00	0.00	0.00	0.00
74396 - Services to projects -GOE	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	0.00	0.00	0.00
Total for Dept : 46801	0.00	0.00	0.00	0.00
Total for Output : 00112448	0.00	0.00	0.00	0.00
Project Total :	810,382.97	4,867,511.95	0.00	5,477,894.92

[Signature]

[Signature]

Pierre-Henri Pigeon, Partner
KPMG SA, Geneva
29 July 2019

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
29 July 2019

Albert Soer
Effective Institutional team Prof too change

Digitally signed by Albert Soer
DN: cn=Albert Soer, o=UNDP
Serial number: 1000000000
Date: 2019.02.20 15:02:41
+03'00'

Signed By: _____ Date: 21.02.19

Signed By: *[Signature]* Date: _____

George Conway
Resident Representative a.i.





Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2018)
Selected Project Id : 00085379
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project Id : ALL		Period : Jan-Dec (2018)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	1,960,301.79	0.00	1,960,301.79
46823 - North West Somalia	0.00	70.60	0.00	70.60
46824 - North East Somalia	85,420.00	324,824.33	0.00	410,244.33
46825 - South Central Somalia	524,962.97	2,582,315.23	0.00	3,107,278.20



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2018)
Selected Project Id : 00085379
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00085379 Institutional Capacity Develop

Period : As at Dec 31, 2018

Output #	00093049	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		11,193.70
	Unamortized Intangible Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		0.00

Output #	00096643	Impl. Partner :99999 UNDP	UNDP AMOUNT
	Outstanding NEX advances		4,382.00
	Undepreciated Fixed Assets		16,967.50
	Unamortized Intangible Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		16,934.58

Output #	00101780	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



Funds Utilization

Commitments _____ 0.00

Output #	00108731	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	_____	88,035.30

Annex 2: Statement of Fixed Assets

AM In Service Report

UN Develo Page 1 of 12

Report ID: UNAM600 Run Time: 20-02-2019 09:02:58

Business U SOM10 Country: Category: In Service

Operating SOM Department: Impl Agenc Donor:

Business u Operating Asset ID Profile ID Description

SOM10 SOM 000000003935 ITC1 A Notebook computers
SOM10 SOM 000000003936 ITC1 A Notebook computers
SOM10 SOM 000000003937 ITC1 A Notebook computers
SOM10 SOM 000000003938 ITC1 A Notebook computers
SOM10 SOM 000000003939 ITC1 A Notebook computers
SOM10 SOM 000000003940 ITC1 A Notebook computers
SOM10 SOM 000000003942 ITC1 A Notebook computers
SOM10 SOM 000000003943 ITC1 A Notebook computers
SOM10 SOM 000000003944 ITC1 A Notebook computers
SOM10 SOM 000000003945 ITC1 A Notebook computers

Project Typ All Amount 0 As of Date: 12/31/2018

Fund Code Project: Profile ID:

TAG Num Serial Num Model Location

130848 D8D72M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
130182 3FV62M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
129978 HJV62M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
129641 34Q92M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
129780 6Y072M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
129675 20172M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
129739 BHV62M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
129604 BX072M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
129973 CDV62M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75
129777 J7172M2 SOMMOG1100 5/3/2018 5/3/2018 1,851.00 1,696.75

Acquisition In Service Cost, USD Net Book Val Quantity Departmer Impl Agenc Donor Project Fund code
1,696.75 1 46825 001981 12269 00096643 30000
1,696.75 1 46825 001981 12269 00096643 30000
1,696.75 1 46825 001981 12269 00096643 30000
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16,967.50

Location: MOG means Mogadishu, Somalia

NAME:

SIGNATURE:

Digitally signed by Albert Soer

DN: cn=Albert Soer, o=UNDP

Somalia, ou=DCD - P / Effective

Institutions Portfolio Manager,

email=albert.soer@unpd.org,

c=SO

Date: 2019.04.29 18:39:03 +03'00'



ALBERT Soer
Effective Institutions Portfolio Manager

Pierre-Henri Pingeon, Partner
KPMG SA, Geneva
29 July 2019

Henri Mwaniki, Senior Manager
KPMG SA, Geneva
29 July 2019



Annex 3: Management Letter



**United Nations Development Programme
(UNDP) Somalia**

Management Letter

For the period from 1 January 2018 to 31 December 2018

Management Letter

To: National Project Director and Resident Representative

Audited Projects: "Institutional Capacity Development - Output no. 00093049".

Period covered by the audited CDR: 1 January 2018 to 31 December 2018

Project ID: 00085379

Location: Mogadishu, Somalia

We noted the following finding in relation to the project as a result of our audit.

1. Current year findings

None.

2. Prior Year Follow-Up (Report no. 1973 Issued on 15 August 2018)

Audit period covered	Issue (i.e. the finding identified)	Recommendations	Status of implementation	Comments
01 January 2017 to 31 December 2017	Insufficient supporting documentation maintained	The implementing partner should ensure that adequate supporting documents are maintained to support all costs declared in the Funding Authorization and Certificate of Expenditure (FACE) forms.	Y (Yes)	N/A (Not Applicable)

KPMG SA



Pierre-Henri Pingeon
Partner



Henri Mwaniki
Senior Manager

Geneva, 29 July 2019

Annex 4: Definitions of Standard Audit Ratings to audit report covering the audit of internal controls and systems

Annex III

Definition of Standard Audit Ratings to audit report covering the audit of internal controls and systems (long form management letter)

- **Satisfactory** The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
- **Partially Satisfactory /
Some Improvement
Needed** The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
- **Partially Satisfactory /
Major Improvement
Needed** The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
- **Unsatisfactory** The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.