



AUDIT

OF

BETTER THAN CASH ALLIANCE

(Directly Implemented Project Nos. 71188, 71189, 71191, 72347, 76465, 78312, 100576, 106095, 114506, 126551 and 126700, and their Outputs)

IMPLEMENTED BY THE

UNITED NATIONS CAPITAL DEVELOPMENT FUND

Report No. 2392
Issue Date: 30 August 2021

Report on the Audit of Better than Cash Alliance
(Project Nos. 71188, 71189, 71191, 72347, 76465, 78312, 100576, 106095, 114506, 126551 and 126700,
and their Outputs) implemented by the United Nations Capital Development Fund (UNCDF)
Executive Summary

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm) conducted an audit of 'Better than cash alliance' (Project Nos. 71188, 71189, 71191, 72347, 76465, 78312, 100576, 106095, 114506, 126551 and 126700, and their Outputs (the Projects), which are directly implemented and managed by UNCDF. The last audit of Project No. 71188 was conducted by OAI, through KPMG in 2017 and covered project expenses from 1 January 2015 to 31 December 2016.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, to express an opinion on whether the financial statements present fairly, in all material aspects, the Projects' operations. The audit covered the Projects' Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020. The audit did not include expenses processed and approved in locations outside the country (such as UNCDF Regional Centres and UNCDF Headquarters). The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Projects.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Due to the COVID-19 pandemic, the audit was conducted remotely. This did not have an impact on the audit opinion.

Audit results

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

Project Expenses*		Project Assets	
Amount (in \$'000)	Opinion	Amount (in \$'000)	Opinion
4,149	Unmodified	2.1	Unmodified

*Expenses included in the Combined Delivery Reports totalled \$7,519,311. Excluded from the audit scope were transactions that relate to expenses processed and approved outside the purview of UNCDF Headquarters in New York amounting to \$3,370,115.

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is a medium (important) priority recommendation, which means "Actions is required to ensure that UNCDF is not exposed to risks. Failure to take action could result in negative consequences for UNCDF." This recommendation includes actions to ensure financial transactions are recorded in the correct account code.

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

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 projects; and (e) outstanding commitments held at the project level.

The previous audit of Project No. 71188 (Report No. 1845, issued on 30 August 2017) did not result in any recommendations.

Management comments and action plan

The United Nations Capital Development Fund management in New York accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.


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Helge S. Osttveiten
Director
Office of Audit and Investigations

AUDIT

OF

**UNITED NATIONS CAPITAL DEVELOPMENT FUND
(UNCDF)**

BETTER THAN CASH ALLIANCE

**Directly Implemented Project Nos. 71188,71189, 71191,72347, 76465,78312,
100576, 106095, 114506,126551 and 126700**

**Output Nos. 84817, 84818, 84820, 85487, 87838,88641, 103469, 107015, 112513,
120602 and 120687**

Report No. 2392

Issue Date: 4 August 2021

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EXECUTIVE SUMMARY

PKF Littlejohn conducted the financial audit of UNCDF DIM Projects ID 71188, 71189, 71191, 72347, 76465, 78312, 100576, 106095, 114506, 126551 and 126700, "Better than cash alliance"- Output no. 84817, 84818, 84820, 85487, 87838, 88641, 103469, 107015, 112513, 120602 and 120687 implemented by UNCDF following the Direct Implementation Modality for the period from 1 January to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

Due to the on-going COVID-19 Pandemic, the fieldwork has been completed on a remote-basis.

Audit opinions

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

Project Financial Position	Unmodified
Statement of Fixed Assets	Unmodified
Statement of Cash	Not applicable because the project did not maintain a separate bank account.

Management letter summary

There was 1 reportable finding raised during the course of our audit, consequently we have issued a management letter.

Prior year audit

The Project (Nos. 00084818 and 00084817) was audited in prior years. There were no recommendations arising from these audits and therefore there were no recommendations to follow up on.



PKF Littlejohn LLP

5 August 2021

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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 to 31 December 2020 as well as the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 are fairly presented in accordance with UNCDF and relevant 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 UNCDF and 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 upon which the audit opinion should be expressed. Other forms of statement 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 project as at 31 December 2020. This statement must include all assets available as at 31 December 2020 and not only those purchased in a given period. Where a 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 held by the project presents fairly the cash and bank balance of the project as at 31 December 2020. Disbursements made against a 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 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 project has been established. In cases where the cash transactions of the audited project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

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

The scope of the audit relates only to transactions concluded and recorded against the UNCDF project between 1 January to 31 December 2020. 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 UNCDF Regional Centres and UNCDF Headquarters and where the supporting documentation is not retained at the level of the UNCDF and relevant UNDP country office.

**INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FINANCIAL POSITION
OF UNCDF PROJECT IDs 71188, 71189, 71191,72347, 76465, 78312, 100576,
106095, 114506, 126551 and 126700, "Better than Cash Alliance"**

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

We have audited the financial position of the UNCDF Project ID 71188, 71189, 71191,72347, 76465, 78312, 100576, 106095, 114506, 126551 and 126700, "Better than Cash Alliance"- Output no. 84817, 84818, 84820, 85487,87838, 88641, 103469, 107015, 112513, 120602 and 120687 "Better than cash alliance", for the period 1 January to 31 December 2020 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 expenses totalling \$7,519,310.95 is comprised of expenses directly incurred by the UNCDF Headquarters in New York for an amount of \$4,149,196.21, and expenses processed and approved by other UNCDF offices for an amount of \$3,370,114.74. Our audit only covered expenses directly incurred by the UNCDF Headquarters in New York of an amount of \$4,149,196.21.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of \$4,149,196.21 directly incurred by UNCDF Headquarters in New York and charged to the project for the period 1 January to 31 December 2020 in accordance with UNCDF and relevant 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 UNCDF and UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for unmodified 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 UNCDF 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 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.

Other matters

Due to the on-going COVID-19 pandemic during which this assignment was formally launched, the fieldwork has been completed wholly on a remote basis. This has not hindered our ability to obtain the evidence necessary to complete the programme of work specified in any material way.



PKF Littlejohn LLP

5 August 2021

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COMBINED DELIVERY REPORT (CDR) AND FUNDS UTILIZATION STATEMENTS

Award ID: 71188

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 **UN Capital Development Fund**
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Selection Criteria:

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID: 00071188	BTCA Gates Foundation	Period: Jan-Dec (2020)
Project ID: 00084817	BTCA GATES	Impl. Partner: UNCDF UNCDF
		Location: UN Capital Development Fund

Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
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Activity : OUTPUT1 (1. Alliance Administration&Mgmt)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	6,867.94	0.00	6,867.94
61305 - Salaries - IP Staff	0.00	105,218.67	0.00	105,218.67
61310 - Post Adjustment - IP Staff	0.00	50,730.59	0.00	50,730.59
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	1,399.81	0.00	1,399.81
62215 - Contrib. to Medical, social in	0.00	762.41	0.00	762.41
62240 - Annual Leave Expense - GS	0.00	19.65	0.00	19.65
62305 - Dependency Allowances-IP Staff	0.00	9,770.95	0.00	9,770.95
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	36,870.74	0.00	36,870.74
62315 - Contrib. to medical, social in	0.00	10,421.78	0.00	10,421.78
62320 - Mobility, Hardship, Non-remova	0.00	445.51	0.00	445.51
62330 - Rental Supplements - IP Staff	0.00	5,682.30	0.00	5,682.30
62340 - Annual Leave Expense - IP	0.00	11,075.37	0.00	11,075.37
63215 - Reimb of Income Tax-GS Staff	0.00	2,234.40	0.00	2,234.40
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	14,299.03	0.00	14,299.03
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,864.00	0.00	2,864.00
63530 - Contribution to EOS Benefits	0.00	6,084.79	0.00	6,084.79
63535 - Contribution to Security	0.00	6,490.47	0.00	6,490.47
63540 - Contribution to Training	0.00	567.93	0.00	567.93
63545 - Contribution to ICT	0.00	2,433.83	0.00	2,433.83
63550 - Contributions to MAIP	0.00	81.24	0.00	81.24
63555 - Contribution to UN JFA	0.00	4,867.83	0.00	4,867.83
63560 - Contributions to Appendix D	0.00	405.71	0.00	405.71
64210 - Separations - GS Staff	0.00	48.06	0.00	48.06
64305 - Appointment-Ticket Costs	0.00	4,812.00	0.00	4,812.00
64307 - Appointment-Subsistence Allow	0.00	8,325.00	0.00	8,325.00
64308 - Appointments-Lump Sum	0.00	8,660.76	0.00	8,660.76
64309 - Appointment Shipments	0.00	18,000.00	0.00	18,000.00
64310 - Separations - IP Staff	0.00	776.93	0.00	776.93
64321 - Reassignment-Ticket Costs	0.00	167.16	0.00	167.16
64322 - Reassignments-Subsistence Allow	0.00	1,152.00	0.00	1,152.00
64323 - Reassignments-Lump Sum	0.00	407.42	0.00	407.42
64324 - Reassignments-Shipment	0.00	900.00	0.00	900.00
65115 - Contributions to ASHI Reserve	0.00	9,001.51	0.00	9,001.51
65135 - Payroll Mgt Cost Recovery ATLA	0.00	5,528.53	0.00	5,528.53
71605 - Travel Tickets-International	0.00	111.76	0.00	111.76
71635 - Travel - Other	0.00	38.00	0.00	38.00
72445 - Common Services-Communications	0.00	822.15	0.00	822.15
74225 - Other Media Costs	0.00	828.90	0.00	828.90
74699 - UNDP cost recovery chrgs-Bills	0.00	3,884.01	0.00	3,884.01
75110 - Facilities & Admin - Services	0.00	27,446.36	0.00	27,446.36
Total for Fund G2950	0.00	370,525.50	0.00	370,525.50

Total for Activity OUTPUT1	0.00	370,525.50	0.00	370,525.50
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Activity : OUTPUT2 (2. Media & Campaign)

Fund : G2950(Cost Sharing)

71205 - Intl Consultants-Sht Term-Tech	0.00	278,684.38	0.00	278,684.38
71405 - Service Contracts-Individuals	0.00	9,491.53	0.00	9,491.53
71605 - Travel Tickets-International	0.00	4,440.96	0.00	4,440.96

UNCDF, DIM Project Nos. 71188, 71189, 71191, 72347, 76465, 78312, 100576, 106095, 114506, 126551 and 126700

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UNCDF Combined Delivery Report

UN Capital Development Fund
Report ID: UNGL143G

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Award ID : 00071188 BTCA Gates Foundation		Period : Jan-Dec (2020)		
Project ID : 00084817 BTCA_GATES		Impl. Partner : UNCDF UNCDF		
		Location : UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Activity : OUTPUT4 (4. Technical Assistance Fund)

Fund : G2950(Cost Sharing)

71205 - Intl Consultants-Sht Term-Tech	0.00	1,750.00	0.00	1,750.00
71605 - Travel Tickets-International	0.00	27,462.14	0.00	27,462.14
71610 - Travel Tickets-Local	0.00	311.95	0.00	311.95
71615 - Daily Subsistence Allow-Intl	0.00	12,869.87	0.00	12,869.87
71635 - Travel - Other	0.00	1,850.00	0.00	1,850.00
72440 - Connectivity Charges	0.00	3,024.41	0.00	3,024.41
74220 - Translation Costs	0.00	11,474.30	0.00	11,474.30
74525 - Sundry	0.00	1,000.05	0.00	1,000.05
75110 - Facilities & Admin - Services	0.00	8,449.53	0.00	8,449.53
75705 - Learning costs	0.00	45,546.48	0.00	45,546.48
75707 - Learning - subsistence allowan	0.00	330.00	0.00	330.00
76135 - Realized Gain	0.00	-0.89	0.00	-0.89
Total for Fund G2950	0.00	114,067.84	0.00	114,067.84

Total for Activity OUTPUT4 0.00 114,067.84 0.00 114,067.84

Activity : OUTPUT5 (5. Advocacy & Membership)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	3,433.94	0.00	3,433.94
61305 - Salaries - IP Staff	0.00	109,222.21	0.00	109,222.21
61310 - Post Adjustment - IP Staff	0.00	58,628.14	0.00	58,628.14
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	699.89	0.00	699.89
62215 - Contrib. to Medical, social In	0.00	381.21	0.00	381.21
62240 - Annual Leave Expense - GS	0.00	9.83	0.00	9.83
62305 - Dependency Allowances-IP Staff	0.00	11,947.88	0.00	11,947.88
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	36,442.00	0.00	36,442.00
62315 - Contrib. to medical, social in	0.00	10,334.57	0.00	10,334.57
62320 - Mobility, Hardship, Non-remova	0.00	800.97	0.00	800.97
62330 - Rental Supplements - IP Staff	0.00	6,003.25	0.00	6,003.25
62340 - Annual Leave Expense - IP	0.00	7,931.15	0.00	7,931.15
63215 - Reimb of Income Tax-GS Staff	0.00	1,117.20	0.00	1,117.20
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	19,686.43	0.00	19,686.43
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,528.00	0.00	3,528.00
63530 - Contribution to EOS Benefits	0.00	6,412.77	0.00	6,412.77
63535 - Contribution to Security	0.00	6,840.33	0.00	6,840.33
63540 - Contribution to Training	0.00	598.57	0.00	598.57
63545 - Contribution to ICT	0.00	2,565.07	0.00	2,565.07
63550 - Contributions to MAIP	0.00	85.42	0.00	85.42
63555 - Contributions to UN JFA	0.00	5,130.25	0.00	5,130.25
63560 - Contributions to Appendix D	0.00	427.51	0.00	427.51
64210 - Separations - GS Staff	0.00	24.05	0.00	24.05
64306 - Appointment-Ticket Costs	0.00	660.57	0.00	660.57
64307 - Appointment-Subsistence Allow	0.00	1,299.00	0.00	1,299.00
64308 - Appointment-Lump Sum	0.00	717.28	0.00	717.28
64309 - Appointment-Shipments	0.00	1,300.00	0.00	1,300.00
64310 - Separations - IP Staff	0.00	837.83	0.00	837.83
64321 - Reassignment-Ticket Costs	0.00	501.48	0.00	501.48
64322 - Reassignments-Subsistence Allow	0.00	3,456.00	0.00	3,456.00
64323 - Reassignments-Lump Sum	0.00	1,222.25	0.00	1,222.25
64324 - Reassignments-Shipment	0.00	2,700.00	0.00	2,700.00
65115 - Contributions to ASHI Reserve	0.00	9,229.28	0.00	9,229.28
65135 - Payroll Mgt Cost Recovery ATLA	0.00	5,301.48	0.00	5,301.48
71205 - Intl Consultants-Sht Term-Tech	0.00	75,799.06	0.00	75,799.06

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UNCDF Combined Delivery Report

UN Capital Development Fund
Report ID: UNGL143G

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Award ID : 00071188 BTCA Gates Foundation		Period : Jan-Dec (2020)		
Project ID : 00084817 BTCA GATES		Impl. Partner : UNCDF UNCDF Location : UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
71305 - Local Consult-Sht Term-Tech	0.00	11,200.00	0.00	11,200.00
71605 - Travel Tickets-International	0.00	12,465.38	0.00	12,465.38
71615 - Daily Subsistence Allow-Intl	0.00	3,617.81	0.00	3,617.81
71635 - Travel - Other	0.00	1,231.80	0.00	1,231.80
72367 - Personal Protective Equipment	0.00	1,920.45	0.00	1,920.45
74599 - UNDP cost recovery chrgs-Bills	0.00	2,499.62	0.00	2,499.62
75110 - Facilities & Admin - Services	0.00	34,416.81	0.00	34,416.81
Total for Fund G2950	0.00	464,626.74	0.00	464,626.74
Total for Activity OUTPUT5	0.00	464,626.74	0.00	464,626.74
Activity : OUTPUT8 (LAC Region MS)				
Fund : G2950(Cost Sharing)				
71205 - Intl Consultants-Sht Term-Tech	0.00	127,537.00	0.00	127,537.00
71605 - Travel Tickets-International	0.00	1,019.10	0.00	1,019.10
71615 - Daily Subsistence Allow-Intl	0.00	4,908.09	0.00	4,908.09
75110 - Facilities & Admin - Services	0.00	10,677.14	0.00	10,677.14
Total for Fund G2950	0.00	144,141.33	0.00	144,141.33
Total for Activity OUTPUT8	0.00	144,141.33	0.00	144,141.33
Activity : OUTPUT9 (AFRICA Regional MS)				
Fund : G2950(Cost Sharing)				
71205 - Intl Consultants-Sht Term-Tech	0.00	81,300.00	0.00	81,300.00
71605 - Travel Tickets-International	0.00	29,605.83	0.00	29,605.83
71615 - Daily Subsistence Allow-Intl	0.00	6,483.31	0.00	6,483.31
71635 - Travel - Other	0.00	752.00	0.00	752.00
72440 - Connectivity Charges	0.00	886.49	0.00	886.49
72605 - Grants to Instlt & other Benef	0.00	228,729.50	0.00	228,729.50
73505 - Reimb to UNDP for Supp Svcs	0.00	36.78	0.00	36.78
75110 - Facilities & Admin - Services	0.00	28,249.18	0.00	28,249.18
75705 - Learning costs	0.00	2,027.41	0.00	2,027.41
75710 - Participation of counterparts	0.00	3,293.40	0.00	3,293.40
76135 - Realized Gain	0.00	- 245.48	0.00	- 245.48
Total for Fund G2950	0.00	381,118.42	0.00	381,118.42
Total for Activity OUTPUT9	0.00	381,118.42	0.00	381,118.42
Total for Project : 00084817	0.00	2,468,547.86	0.00	2,468,547.86
Award Total :				
	0.00	2,468,547.86	0.00	2,468,547.86

Signed By : *Tidhar Wald*  *Ruth Goodwin-Groen*
Deputy Managing Director Date : 26-Mar-2021 Programme Manager
02-Aug-2021

PKF Littlejohn LLP
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15 Westferry Circus
Canary Wharf
London
E14 4HD



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

Page 5 of 5
Run Time: 05-05-2021 22:05:28

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00071188
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00071188 BTCA_Gates Foundation Period : As at Dec 31, 2020

Project ID: 00084817 Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	6,000.00

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Award ID: 71189

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UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Run Time: 15-03-2021 17:03:23

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00071189 BTCA_USAID		Period :	Jan-Dec (2020)	
Project ID : 00084818 BTCA_USAID		Impl. Partner :	UNCDF UNCDF	
		Location :	UN Capital Development Fund	
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Activity : 0

Fund : G2950(Cost Sharing)

72805 - Acquis of Computer Hardware	0.00	1,136.81	0.00	1,136.81
75110 - Facilities & Admin - Services	0.00	40.20	0.00	40.20
77630 - Dep Exp Owned - ITC	0.00	502.94	0.00	502.94

Total for Fund G2950	0.00	1,679.95	0.00	1,679.95
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Total for Activity	0.00	1,679.95	0.00	1,679.95
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Activity : OUTPUT10 (10. Member Service Private Sec)

Fund : G2950(Cost Sharing)

76125 - Realized Loss	0.00	0.40	0.00	0.40
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Total for Fund G2950	0.00	0.40	0.00	0.40
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Total for Activity OUTPUT10	0.00	0.40	0.00	0.40
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Activity : OUTPUT11 (India MS)

Fund : G2950(Cost Sharing)

71205 - Intl Consultants-Shi Terin-Tech	0.00	148,200.00	0.00	148,200.00
71405 - Service Contracts-Individuals	0.00	6,814.90	0.00	6,814.90
71410 - MAIP Premium SC	0.00	3.15	0.00	3.15
71415 - Contribution to Security SC	0.00	263.30	0.00	263.30
71605 - Travel Tickets-International	0.00	485.29	0.00	485.29
71610 - Travel Tickets-Local	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	2,389.10	0.00	2,389.10
72605 - Grants to Insitt & other Benef	0.00	129,400.00	0.00	129,400.00
73505 - Reimb to UNDP for Supp Svcs	0.00	18.39	0.00	18.39
74220 - Translation Costs	0.00	140.34	0.00	140.34
75110 - Facilities & Admin - Services	0.00	23,114.61	0.00	23,114.61
75115 - Facilities & Admin - OH & Ind	0.00	90.94	0.00	90.94
75707 - Learning - subsistence allowanc	0.00	663.10	0.00	663.10

Total for Fund G2950	0.00	311,573.12	0.00	311,573.12
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Total for Activity OUTPUT11	0.00	311,573.12	0.00	311,573.12
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Activity : OUTPUT2 (2. Media & Campaign)

Fund : G2950(Cost Sharing)

76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-16.52	0.00	-16.52

Total for Fund G2950	0.00	- 16.52	0.00	- 16.52
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 UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Run Time: 15-03-2021 17:03:23

Award ID : 00071189 BTCA_USAID	Period : Jan-Dec (2020)			
Project ID : 00084818 BTCA_USAID	Impl. Partner : UNCDF UNCDF			
	Location : UN Capital Development Fund			
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Total for Activity OUTPUT2	0.00	- 16.52	0.00	- 16.52
Activity : OUTPUT7 (7. Member Services Asia)				
Fund : G2950(Cost Sharing)				
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
Total for Fund G2950	0.00	0.00	0.00	0.00
Total for Activity OUTPUT7	0.00	0.00	0.00	0.00
Activity : OUTPUT9 (9. Member Services Africa)				
Fund : G2950(Cost Sharing)				
71205 - Intl Consultants-Sht Term-Tech	0.00	3,250.00	0.00	3,250.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71615 - Daily Subsistence Allow-Intl	0.00	- 51.60	0.00	- 51.60
72805 - Grants to Instit & other Benef	0.00	168,000.00	0.00	168,000.00
75110 - Facilities & Admin - Services	0.00	14,173.55	0.00	14,173.55
75705 - Learning costs	0.00	6,535.94	0.00	6,535.94
Total for Fund G2950	0.00	191,907.89	0.00	191,907.89
Total for Activity OUTPUT9	0.00	191,907.89	0.00	191,907.89
Total for Project : 00084818	0.00	505,144.84	0.00	505,144.84
Award Total :	0.00	505,144.84	0.00	505,144.84



Ruth Goodwin-Groen

Ruth Goodwin-Groen

Programme Manager

02-Aug-2021

Signed By: Tidhar Wald
Deputy Managing Director

26-Mar-2021

Date : _____

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00071189
Selected Fund Code : ALL
Selected Dept. IDa : ALL
Selected Outputs : ALL

Award ID: 00071189 BTCA_USAID Period : As at Dec 31, 2020

Project ID: 00084818 Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	2,137.52
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00



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Award ID: 71191

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UNCDF Combined Delivery Report

 UN Capital Development Fund
Report ID: UNGL143G

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Run Time: 15-03-2021 17:03:48

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00071191 BTCA Visa Inc.	Period : Jan-Dec (2020)
Project ID : 00084820 Better Than Cash Alliance _VIS	Impl. Partner : UNCDF UNCDF
	Location : UN Capital Development Fund
Prepaid DIM Exp	UNCDF Exp
Prepaid NIM Exp	Total Exp

Activity : OUTPUT3 (3. Knowledge Generation)**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	216,196.90	0.00	216,196.90
71305 - Local Consult.-Sht Term-Tech	0.00	19,300.00	0.00	19,300.00
72120 - Svc Co-Trade and Business Serv	0.00	2,382.52	0.00	2,382.52
73310 - Maint & Licencing of Software	0.00	1,281.99	0.00	1,281.99
74220 - Translation Costs	0.00	126.90	0.00	126.90
74525 - Sundry	0.00	92.72	0.00	92.72
74596 - Services to projects -GOE	0.00	5,384.50	0.00	5,384.50
75110 - Facilities & Admin - Services	0.00	20,101.24	0.00	20,101.24
75705 - Learning costs	0.00	6,500.00	0.00	6,500.00

Total for Fund G2950 0.00 271,366.77 0.00 271,366.77

Total for Activity OUTPUT3 0.00 271,366.77 0.00 271,366.77

Activity : OUTPUT8 (8. Member Services LAC)**Fund : G2950(Cost Sharing)**

71205 - Intl Consultants-Sht Term-Tech	0.00	47,540.00	0.00	47,540.00
71610 - Travel Tickets-Local	0.00	4,719.84	0.00	4,719.84
74225 - Other Media Costs	0.00	20,000.00	0.00	20,000.00
75110 - Facilities & Admin - Services	0.00	5,780.79	0.00	5,780.79

Total for Fund G2950 0.00 78,040.63 0.00 78,040.63

Total for Activity OUTPUT8 0.00 78,040.63 0.00 78,040.63

Activity : OUTPUT9 (9. Member Services Africa)**Fund : G2950(Cost Sharing)**

83515 - Security-related Costs	0.00	6,272.66	0.00	6,272.66
61397 - Services to projects -CO staff	0.00	2,419.00	0.00	2,419.00
71205 - Intl Consultants-Sht Term-Tech	0.00	146,275.00	0.00	146,275.00
71805 - Travel Tickets-International	0.00	8,708.33	0.00	8,708.33
71615 - Daily Subsistence Allow-Intl	0.00	11,048.00	0.00	11,048.00
71835 - Travel - Other	0.00	470.00	0.00	470.00
72140 - Svc Co-Information Technology	0.00	10,800.00	0.00	10,800.00
72440 - Connectivity Charges	0.00	5,500.00	0.00	5,500.00
72605 - Grants to Instit & other Benef	0.00	59,944.50	0.00	59,944.50
73125 - Common Services-Premises	0.00	16,333.93	0.00	16,333.93
74210 - Printing and Publications	0.00	2,000.00	0.00	2,000.00
74220 - Translation Costs	0.00	403.38	0.00	403.38
74225 - Other Media Costs	0.00	6,000.00	0.00	6,000.00
74596 - Services to projects -GOE	0.00	7,309.00	0.00	7,309.00
75110 - Facilities & Admin - Services	0.00	22,978.05	0.00	22,978.05
75705 - Learning costs	0.00	3,741.80	0.00	3,741.80

Total for Fund G2950 0.00 310,203.65 0.00 310,203.65

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UNCDF Combined Delivery Report

 UN Capital Development Fund
 Report ID: UNGL143G

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 Run Time: 15-03-2021 17:03:48

Award ID : 00071191 BTCA Visa Inc.		Period : Jan-Dec (2020)		
Project ID : 00084820 Better Than Cash Alliance VIS		Impl. Partner : UNCDF UNCDF		
		Location : UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Total for Activity OUTPUT9	0.00	310,203.65	0.00	310,203.65
Total for Project : 00084820	0.00	659,611.05	0.00	659,611.05
Award Total :	0.00	659,611.05	0.00	659,611.05


Ruth Goodwin-Green

Programme Manager

Tidhar Wald

Signed By :

Deputy Managing Director

17-Jun-2021

Date :



 PKF Littlejohn LLP
 15 Westferry Circus
 Canary Wharf
 London
 E14 4HD

Funds Utilization		
<u>Selection Criteria :</u>		
Business Unit	: UNCDF	
Period	: Jan-Dec (2020)	
Selected Project ID	: 00071191	
Selected Fund Code	: ALL	
Selected Dept. IDs	: ALL	
Selected Outputs	: ALL	
Award ID: 00071191	BTCA_Visa Inc.	Period : As at Dec 31, 2020
Project ID: 00084820	Impl. Partner :UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Loans & Financial Services		0.00
Commitments		0.00



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London
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Award ID: 72347

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UNCDF Combined Delivery Report

 UN Capital Development Fund
Report ID: UNGL143G

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Run Time: 15-03-2021 17:03:49

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00072347 BTCA-OMIDYAR		Period :	Jan-Dec (2020)	
Project ID : 00085487 BTCA-OMIDYAR		Impl. Partner :	UNCDF UNCDF	
		Location :	UN Capital Development Fund	
	Borrowed DMM Exn	UNCDF Exn	Borrowed NIM Exn	Total Exn

Activity : OUTPUT4 (4. Technical Assistance Fund)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	1,716.98	0.00	1,716.98
61305 - Salaries - IP Staff	0.00	7,402.91	0.00	7,402.91
61310 - Post Adjustment - IP Staff	0.00	4,191.68	0.00	4,191.68
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	349.94	0.00	349.94
62215 - Contrib. to Medical, social In	0.00	190.63	0.00	190.63
62240 - Annual Leave Expense - GS	0.00	4.89	0.00	4.89
62305 - Dependency Allowances-IP Staff	0.00	298.97	0.00	298.97
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,520.51	0.00	2,520.51
62315 - Contrib. to medical, social In	0.00	951.16	0.00	951.16
62330 - Rental Supplements - IP Staff	0.00	775.22	0.00	775.22
62340 - Annual Leave Expense - IP	0.00	962.04	0.00	962.04
63215 - Reimb of Income Tax-GS Staff	0.00	558.60	0.00	558.60
63330 - Fd Grt Incl Trvl & Allow-IP Stf	0.00	1,203.30	0.00	1,203.30
63335 - Home Leave Trvl & Allow-IP Stf	0.00	206.50	0.00	206.50
63530 - Contribution to EOS Benefits	0.00	493.95	0.00	493.95
63535 - Contribution to Security	0.00	526.87	0.00	526.87
63540 - Contribution to Training	0.00	46.08	0.00	46.08
63545 - Contribution to ICT	0.00	197.58	0.00	197.58
63550 - Contributions to MAIP	0.00	6.61	0.00	6.61
63555 - Contribution to UN JFA	0.00	395.16	0.00	395.16
63560 - Contributions to Appendix D	0.00	32.95	0.00	32.95
64210 - Separations - GS Staff	0.00	12.03	0.00	12.03
64310 - Separations - IP Staff	0.00	57.27	0.00	57.27
65115 - Contributions to ASHI Reserve	0.00	665.93	0.00	665.93
65135 - Payroll Mgt Cost Recovery ATLA	0.00	535.16	0.00	535.16
74599 - UNDP cost recovery chrgs-Bills	0.00	192.28	0.00	192.28
75110 - Facilities & Admin - Services	0.00	1,959.62	0.00	1,959.62

Total for Fund G2950	0.00	26,454.82	0.00	26,454.82
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Total for Activity OUTPUT4	0.00	26,454.82	0.00	26,454.82
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Activity : OUTPUT8 (8. Member Services LAC)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	6,867.94	0.00	6,867.94
61305 - Salaries - IP Staff	0.00	76,447.26	0.00	76,447.26
61310 - Post Adjustment - IP Staff	0.00	40,693.26	0.00	40,693.26
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	1,399.81	0.00	1,399.81
62215 - Contrib. to Medical, social in	0.00	762.41	0.00	762.41
62240 - Annual Leave Expense - GS	0.00	19.65	0.00	19.65
62305 - Dependency Allowances-IP Staff	0.00	5,077.56	0.00	5,077.56
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	26,599.84	0.00	26,599.84
62315 - Contrib. to medical, social in	0.00	8,590.88	0.00	8,590.88
62320 - Mobility, Hardship, Non-remova	0.00	53.97	0.00	53.97
62330 - Rental Supplements - IP Staff	0.00	3,373.98	0.00	3,373.98
62340 - Annual Leave Expense - IP	0.00	8,606.37	0.00	8,606.37
63215 - Reimb of Income Tax-GS Staff	0.00	2,234.40	0.00	2,234.40
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	8,037.39	0.00	8,037.39
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,946.70	0.00	1,946.70
63530 - Contribution to EOS Benefits	0.00	4,634.69	0.00	4,634.69

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UNCDF Combined Delivery Report

UN Capital Development Fund
Report ID: UNGL143G

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Run Time: 15-03-2021 17:03:49

Award ID : 00072347 BTCA-OMIDYAR		Period : Jan-Dec (2020)		
Project ID : 00085487 BTCA-OMIDYAR		Impl. Partner : UNCDF UNCDF		
		Location : UN Capital Development Fund		
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
63535 - Contribution to Security	0.00	4,943.64	0.00	4,943.64
63540 - Contribution to Training	0.00	432.61	0.00	432.61
63545 - Contribution to ICT	0.00	1,853.85	0.00	1,853.85
63550 - Contributions to MAIP	0.00	61.90	0.00	61.90
63555 - Contribution to UN JFA	0.00	3,707.76	0.00	3,707.76
63560 - Contributions to Appendix D	0.00	308.95	0.00	308.95
64210 - Separations - GS Staff	0.00	48.08	0.00	48.08
64306 - Appointment-Ticket Costs	0.00	3,633.11	0.00	3,633.11
64307 - Appointment-Subsistence Allow	0.00	7,144.50	0.00	7,144.50
64309 - Appointments-Lump Sum	0.00	3,945.00	0.00	3,945.00
64309 - Appointment-Shipments	0.00	7,150.00	0.00	7,150.00
64310 - Separations - IP Staff	0.00	583.64	0.00	583.64
64321 - Reassignment-Ticket Costs	0.00	1,270.41	0.00	1,270.41
64322 - Reassignments-Subsistence Allow	0.00	8,755.20	0.00	8,755.20
64323 - Reassignments-Lump Sum	0.00	3,096.37	0.00	3,096.37
64324 - Reassignments-Shipments	0.00	6,840.00	0.00	6,840.00
65115 - Contributions to ASH Reserve	0.00	6,716.00	0.00	6,716.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	4,383.84	0.00	4,383.84
71205 - Intl Consultants-Sht Term-Tech	0.00	1,050.00	0.00	1,050.00
71635 - Travel - Other	0.00	20.90	0.00	20.90
73125 - Common Services-Premises	0.00	1,076.34	0.00	1,076.34
73505 - Reimb to UNDP for Supp Svcs	0.00	18.39	0.00	18.39
74599 - UNDP cost recovery chrgs-Bills	0.00	1,845.87	0.00	1,845.87
75110 - Facilities & Admin - Services	0.00	21,138.59	0.00	21,138.59
Total for Fund G2950	0.00	285,371.04	0.00	285,371.04
Total for Activity OUTPUT8	0.00	285,371.04	0.00	285,371.04
Total for Project : 00085487	0.00	311,825.86	0.00	311,825.86
Award Total :	0.00	311,825.86	0.00	311,825.86

Ruth Goodwin-Groen

Programme Manager



Ruth Goodwin-Groen

02-Aug-2021

26-Mar-2021

Signed By: Tidhar Wald
Deputy Managing Director

Date : _____

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

Page 3 of 3
Run Time: 05-05-2021 23:05:06

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00072347
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00072347	BTCA-OMIDYAR	Period : As at Dec 31, 2020
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Project ID: 00085487	Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Loans & Financial Services		0.00
Commitments		0.00

PKF Littlejohn LLP
15 Westferry Circus
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E14 4HD

Award ID: 76465

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UNCDF Combined Delivery Report

 UN Capital Development Fund
Report ID: UNGL143G

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Run Time: 15-03-2021 17:03:09

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID: 00076465 Better Than Cash Alliance CITI	Period: Jan-Dec (2020)
Project ID: 00087838 Better Than Cash Alliance CITI	Impl. Partner: UNCDF UNCDF
	Location: UN Capital Development Fund

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Activity : OUTPUT2 (Media & Communication)				
Fund : G2950(Cost Sharing)				
71205 - Intl Consultants-Sht Term-Tech	0.00	3,371.46	0.00	3,371.46
72425 - Mobile Telephone Charges	0.00	1,746.07	0.00	1,746.07
73310 - Maint & Licencing of Software	0.00	1,220.69	0.00	1,220.69
74225 - Other Media Costs	0.00	2,465.00	0.00	2,465.00
74615 - Claims and Adjustments	0.00	575.85	0.00	575.85
74696 - PP&E Expensed Items	0.00	2,400.00	0.00	2,400.00
75110 - Facilities & Admin - Services	0.00	1,093.44	0.00	1,093.44
Total for Fund G2950	0.00	12,872.51	0.00	12,872.51
Total for Activity OUTPUT2	0.00	12,872.51	0.00	12,872.51
Activity : OUTPUT3 (Knowledge Generation)				
Fund : G2950(Cost Sharing)				
71205 - Intl Consultants-Sht Term-Tech	0.00	1,888.92	0.00	1,888.92
Total for Fund G2950	0.00	1,888.92	0.00	1,888.92
Total for Activity OUTPUT3	0.00	1,888.92	0.00	1,888.92
Total for Project : 00087838	0.00	14,761.43	0.00	14,761.43
Award Total :	0.00	14,761.43	0.00	14,761.43

Ruth Goodwin-Groen

Programme Manager

*Ruth Goodwin-Groen*

02-Aug-2021

Signed By : *Tidhar Wald*
Deputy Managing Director

Date : 26-Mar-2021

PKF Littlejohn LLP

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
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UNCDF Combined Delivery Report

 UN Capital Development Fund
Report ID: UNGL143G

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Run Time: 15-03-2021 17:03:55

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00108095 Better Than Cash Alliance_SIDA		Period :	Jan-Dec (2020)	
Project ID : 00107015 Better Than Cash Alliance_SIDA		Impl. Partner :	UNCDF UNCDF	
		Location :	UN Capital Development Fund	
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Activity : OUTPUT10 (Member Services Private Sector)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	570.82	0.00	570.82
61305 - Salaries - IP Staff	0.00	18,648.25	0.00	18,648.25
61310 - Post Adjustment - IP Staff	0.00	8,683.56	0.00	8,683.56
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	116.35	0.00	116.35
62215 - Contrib. to Medical, social In	0.00	63.44	0.00	63.44
62240 - Annual Leave Expense - GS	0.00	- 55.81	0.00	- 55.81
62305 - Dependency Allowances-IP Staff	0.00	1,749.40	0.00	1,749.40
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	6,567.40	0.00	6,567.40
62315 - Contrib. to medical, social in	0.00	1,855.87	0.00	1,855.87
62320 - Mobility, Hardship, Non-remova	0.00	213.74	0.00	213.74
62330 - Rental Supplements - IP Staff	0.00	1,364.25	0.00	1,364.25
62340 - Annual Leave Expense - IP	0.00	2,019.34	0.00	2,019.34
63215 - Reimb of Income Tax-GS Staff	0.00	70.80	0.00	70.80
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,073.28	0.00	2,073.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	578.70	0.00	578.70
63530 - Contribution to EOS Benefits	0.00	1,046.19	0.00	1,046.19
63535 - Contribution to Security	0.00	1,115.31	0.00	1,115.31
63540 - Contribution to Training	0.00	97.30	0.00	97.30
63545 - Contribution to ICT	0.00	418.52	0.00	418.52
63550 - Contributions to MAIP	0.00	13.60	0.00	13.60
63555 - Contribution to UN JFA	0.00	836.98	0.00	836.98
63560 - Contributions to Appendix D	0.00	70.12	0.00	70.12
64210 - Separations - GS Staff	0.00	4.05	0.00	4.05
64310 - Separations - IP Staff	0.00	136.55	0.00	136.55
65115 - Contributions to ASHI Reserve	0.00	1,673.61	0.00	1,673.61
65135 - Payroll Mgt Cost Recovery ATLA	0.00	937.33	0.00	937.33
71205 - Intl Consultants-Sht Term-Tech	0.00	7,965.00	0.00	7,965.00
73505 - Reimb to UNDP for Supp Svcs	0.00	0.00	0.00	0.00
75110 - Facilities & Admin - Services	0.00	4,706.76	0.00	4,706.76
75710 - Participation of counterparts	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 81.07	0.00	- 81.07

Total for Fund G2950	0.00	63,460.24	0.00	63,460.24
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Total for Activity OUTPUT10	0.00	63,460.24	0.00	63,460.24
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Activity : OUTPUT6 (Member Services Global)

Fund : G2950(Cost Sharing)

61305 - Salaries - IP Staff	0.00	904.82	0.00	904.82
61310 - Post Adjustment - IP Staff	0.00	564.80	0.00	564.80
62305 - Dependency Allowances-IP Staff	0.00	128.89	0.00	128.89
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	326.05	0.00	326.05
62315 - Contrib. to medical, social IP	0.00	14.38	0.00	14.38
62340 - Annual Leave Expense - IP	0.00	135.24	0.00	135.24
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	225.50	0.00	225.50
63335 - Home Leave Trvl & Allow-IP Stf	0.00	28.00	0.00	28.00
63530 - Contribution to EOS Benefits	0.00	55.07	0.00	55.07
63535 - Contribution to Security	0.00	59.06	0.00	59.06
63540 - Contribution to Training	0.00	5.40	0.00	5.40
63545 - Contribution to CT	0.00	22.03	0.00	22.03



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00076465
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00076465	Better Than Cash Alliance_CITI	Period : As at Dec 31, 2020
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Project ID: 00087838	Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Loans & Financial Services		0.00
Commitments		0.00

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Award ID: 78312

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UNCDF Combined Delivery Report

UN Capital Development Fund
Report ID: UNGL143G

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Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00078312 Better Than Cash Alliance_Mast	Period : Jan-Dec (2020)
Project ID : 00088641 Better Than Cash Alliance_Mast	Impl. Partner : UNCDF UNCDF
	Location : UN Capital Development Fund
Prepaid DIM Exp	UNCDF Exp
Prepaid NIM Exp	Total Exp

Activity : OUTPUT7 (Member Service Asia)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	6,867.94	0.00	6,867.94
61305 - Salaries - IP Staff	0.00	188,803.69	0.00	188,803.69
61310 - Post Adjustment - IP Staff	0.00	96,284.45	0.00	96,284.45
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	1,399.81	0.00	1,399.81
62215 - Contrib. to Medical, social In	0.00	762.41	0.00	762.41
62740 - Annual Leave Expense - GS	0.00	19.65	0.00	19.65
62305 - Dependency Allowances-IP Staff	0.00	20,440.15	0.00	20,440.15
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	66,389.24	0.00	66,389.24
62315 - Contrib. to medical, social In	0.00	22,520.58	0.00	22,520.58
62320 - Mobility, Hardship, Non-remova	0.00	4,045.49	0.00	4,045.49
62330 - Rental Supplements - IP Staff	0.00	15,991.67	0.00	15,991.67
62340 - Annual Leave Expense - IP	0.00	20,128.79	0.00	20,128.79
63215 - Reimb of Income Tax-GS Staff	0.00	2,234.40	0.00	2,234.40
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	17,684.36	0.00	17,684.36
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,760.30	0.00	5,760.30
63530 - Contribution to EOS Benefits	0.00	10,932.67	0.00	10,932.67
63535 - Contribution to Security	0.00	11,661.62	0.00	11,661.62
63540 - Contribution to Training	0.00	1,020.40	0.00	1,020.40
63545 - Contribution to ICT	0.00	4,373.12	0.00	4,373.12
63550 - Contributions to MAIP	0.00	145.74	0.00	145.74
63555 - Contribution to UN JFA	0.00	8,746.11	0.00	8,746.11
63560 - Contributions to Appendix D	0.00	728.83	0.00	728.83
64210 - Separations - GS Staff	0.00	48.06	0.00	48.06
64306 - Appointment-Ticket Costs	0.00	1,279.00	0.00	1,279.00
64307 - Appointment-Subsistence Allow	0.00	3,975.00	0.00	3,975.00
64309 - Appointment-Shlpments	0.00	5,000.00	0.00	5,000.00
64310 - Separations - IP Staff	0.00	1,423.37	0.00	1,423.37
65115 - Contributions to ASHI Reserve	0.00	15,964.94	0.00	15,964.94
65135 - Payroll Mgt Cost Recovery ATLA	0.00	9,263.11	0.00	9,263.11
71205 - Intl Consultants-Sht Term-Tech	0.00	216,089.32	0.00	216,089.32
71210 - Intl Consultants-Sht Term-Supp	0.00	1,760.00	0.00	1,760.00
71305 - Local Consult. Sht Term-Tech	0.00	12,825.00	0.00	12,825.00
71605 - Travel Tickets-International	0.00	6,054.69	0.00	6,054.69
71610 - Travel Tickets-Local	0.00	44.00	0.00	44.00
71615 - Daily Subsistence Allow-Intl	0.00	5,022.00	0.00	5,022.00
71635 - Travel - Other	0.00	1,646.33	0.00	1,646.33
72120 - Svc Co-Trade and Business Serv	0.00	319.50	0.00	319.50
72125 - Svc Co-Studies & Research Serv	0.00	2,299.99	0.00	2,299.99
73125 - Common Services-Promises	0.00	12,184.26	0.00	12,184.26
74205 - Audio Visual Productions	0.00	9,249.85	0.00	9,249.85
74220 - Translation Costs	0.00	191.03	0.00	191.03
74525 - Sundry	0.00	5,855.49	0.00	5,855.49
74599 - UNDP cost recovery chrgs-Bills	0.00	4,710.80	0.00	4,710.80
75110 - Facilities & Admin - Services	0.00	65,771.78	0.00	65,771.78
75707 - Learning - subsistence allowan	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.82	0.00	0.82
76135 - Realized Gain	0.00	-4.34	0.00	-4.34
Total for Fund G2950	0.00	887,915.42	0.00	887,915.42
Total for Activity OUTPUT7	0.00	887,915.42	0.00	887,915.42

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UNCDF Combined Delivery Report
 UN Capital Development Fund
Report ID: UNGL143G
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Award ID : 00078312 Better Than Cash Alliance_Mast	Period : Jan-Dec (2020)			
Project ID : 00088641 Better Than Cash Alliance_Mast	Impl. Partner : UNCDF UNCDF			
	Location : UN Capital Development Fund			
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Total for Project : 00088641	0.00	887,915.42	0.00	887,915.42
Award Total :	0.00	887,915.42	0.00	887,915.42

Ruth Goodwin-Groen

Programme Manager

Ruth Goodwin-Groen

02-Aug-2021


 Signed By : *Tidhar Wald*
Deputy Managing Director
Date : 26-Mar-2021

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Run Time: 05-05-2021 23:05:50

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00078312
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00078312 Better Than Cash Alliance_Mast Period : As at Dec 31, 2020

Project ID: 00088641 Impl. Partner :UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00

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Award ID: 100576

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UNCDF Combined Delivery Report

 UN Capital Development Fund
Report ID: UNGL143G

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Run Time: 15-03-2021 17:03:15

Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00100576 Better Than Cash Alliance_BMZ	Period : Jan-Dec (2020)
Project ID : 00103469 Better Than Cash Alliance_BMZ	Impl. Partner : UNCDF UNCDF
	Location : UN Capital Development Fund
Prepaid DIM Exp	UNCDF Exp
Prepaid NIM Exp	Total Exp

Activity : OUTPUT1 (Alliance Administration & Mgmt)

Fund : G2950(Cost Sharing)

63515 - Security-related Costs	0.00	2,560.79	0.00	2,560.79
71205 - Intl Consultants-Sht Term-Tech	0.00	9,500.00	0.00	9,500.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72120 - Svc Co-Trade and Business Serv	0.00	33.84	0.00	33.84
72140 - Svc Co-Information Technology	0.00	300.00	0.00	300.00
72405 - Acquisition of Communic Equip	0.00	1,032.39	0.00	1,032.39
72425 - Mobile Telephone Charges	0.00	8,094.48	0.00	8,094.48
72440 - Connectivity Charges	0.00	3,418.79	0.00	3,418.79
72445 - Common Services-Communications	0.00	5,617.47	0.00	5,617.47
72520 - Electronic Media	0.00	150.00	0.00	150.00
72810 - Acquis of Computer Software	0.00	199.00	0.00	199.00
72815 - Inform Technology Supplies	0.00	860.66	0.00	860.66
73104 - Leased Building	0.00	29,410.51	0.00	29,410.51
73105 - Rent	0.00	108,818.00	0.00	108,818.00
73125 - Common Services-Premises	0.00	3,353.63	0.00	3,353.63
73310 - Maint & Licencing of Software	0.00	6,548.04	0.00	6,548.04
74225 - Other Media Costs	0.00	2,946.30	0.00	2,946.30
74515 - Claims and Adjustments	0.00	1,875.67	0.00	1,875.67
75110 - Facilities & Admin - Services	0.00	15,505.58	0.00	15,505.58
75705 - Learning costs	0.00	9,100.00	0.00	9,100.00
Total for Fund G2950	0.00	209,325.15	0.00	209,325.15

Total for Activity OUTPUT1 0.00 209,325.15 0.00 209,325.15

Activity : OUTPUT4 (Technical Assistant Fund)

Fund : G2950(Cost Sharing)

71605 - Travel Tickets-International	0.00	- 400.00	0.00	- 400.00
75110 - Facilities & Admin - Services	0.00	- 32.00	0.00	- 32.00
Total for Fund G2950	0.00	- 432.00	0.00	- 432.00

Total for Activity OUTPUT4 0.00 - 432.00 0.00 - 432.00

Total for Project : 00103469 0.00 208,893.15 0.00 208,893.15

Award Total :	0.00	208,893.15	0.00	208,893.15
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Signed By : 
Deputy Managing Director



Ruth Goodwin-Groen

Programme Manager

26-Mar-2021

Date :

Ruth Goodwin-Groen

02-Aug-2021



PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00100576
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00100576 Better Than Cash Alliance_BMZ Period : As at Dec 31, 2020

Project ID: 00103469 Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00



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Award ID:106095

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UNCDF Combined Delivery Report

UN Capital Development Fund
Report ID: UNGL143G

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Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00106095 Better Than Cash Alliance_SIDA	Period : Jan-Dec (2020)
Project ID : 00107015 Better Than Cash Alliance_SIDA	Impl. Partner : UNCDF UNCDF
	Location : UN Capital Development Fund
Prepaid DIM Exp	UNCDF Exp
Prepaid NIM Exp	Total Exp

Activity : OUTPUT10 (Member Services Private Sector)

Fund : G2950(Cost Sharing)

61205 - Salaries - GS Staff	0.00	570.82	0.00	570.82
61305 - Salaries - IP Staff	0.00	18,648.25	0.00	18,648.25
61310 - Post Adjustment - IP Staff	0.00	8,683.56	0.00	8,683.56
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	116.35	0.00	116.35
62215 - Contrib. to Medical, social In	0.00	63.44	0.00	63.44
62240 - Annual Leave Expense - GS	0.00	- 55.81	0.00	- 55.81
62305 - Dependency Allowances-IP Staff	0.00	1,749.40	0.00	1,749.40
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	6,567.40	0.00	6,567.40
62315 - Contrib. to medical, social In	0.00	1,855.87	0.00	1,855.87
62320 - Mobility, Hardship, Non-remova	0.00	213.74	0.00	213.74
62330 - Rental Supplements - IP Staff	0.00	1,364.25	0.00	1,364.25
62340 - Annual Leave Expense - IP	0.00	2,019.34	0.00	2,019.34
63215 - Reimb of Income Tax-GS Staff	0.00	70.80	0.00	70.80
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,073.28	0.00	2,073.28
63335 - Home Leave Trvl & Allow-IP Stf	0.00	578.70	0.00	578.70
63530 - Contribution to EOS Benefits	0.00	1,046.19	0.00	1,046.19
63535 - Contribution to Security	0.00	1,115.31	0.00	1,115.31
63540 - Contribution to Training	0.00	97.30	0.00	97.30
63545 - Contribution to ICT	0.00	418.52	0.00	418.52
63550 - Contributions to MAIP	0.00	13.60	0.00	13.60
63555 - Contribution to UN JFA	0.00	836.98	0.00	836.98
63560 - Contributions to Appendix D	0.00	70.12	0.00	70.12
64210 - Separations - GS Staff	0.00	4.05	0.00	4.05
64310 - Separations - IP Staff	0.00	136.55	0.00	136.55
65115 - Contributions to ASHI Reserve	0.00	1,673.61	0.00	1,673.61
65135 - Payroll Mgt Cost Recovery ATLA	0.00	937.93	0.00	937.93
71205 - Intl Consultants-Sht Term-Tech	0.00	7,965.00	0.00	7,965.00
73505 - Reimb to UNDP for Supp Svcs	0.00	0.00	0.00	0.00
75110 - Facilities & Admin - Services	0.00	4,706.76	0.00	4,706.76
75710 - Participation of counterparts	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 81.07	0.00	- 81.07
Total for Fund G2950	0.00	63,460.24	0.00	63,460.24

Total for Activity OUTPUT10 0.00 63,460.24 0.00 63,460.24

Activity : OUTPUT6 (Member Services Global)

Fund : G2950(Cost Sharing)

61305 - Salaries - IP Staff	0.00	904.82	0.00	904.82
61310 - Post Adjustment - IP Staff	0.00	564.80	0.00	564.80
62305 - Dependency Allowances-IP Staff	0.00	128.89	0.00	128.89
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	326.05	0.00	326.05
62315 - Contrib. to medical, social In	0.00	14.38	0.00	14.38
62340 - Annual Leave Expense - IP	0.00	135.24	0.00	135.24
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	225.50	0.00	225.50
63335 - Home Leave Trvl & Allow-IP Stf	0.00	28.00	0.00	28.00
63530 - Contribution to EOS Benefits	0.00	55.07	0.00	55.07
63535 - Contribution to Security	0.00	59.06	0.00	59.06
63540 - Contribution to Training	0.00	5.40	0.00	5.40
63545 - Contribution to ICT	0.00	22.03	0.00	22.03

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UNCDF Combined Delivery Report

UN Capital Development Fund
Report ID: UNGL143G

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Award ID : 00106095 Better Than Cash Alliance_SIDA	Period : Jan-Dec (2020)			
Project ID : 00107015 Better Than Cash Alliance_SIDA	Impl. Partner : UNCDF-UNCDF			
	Location : UN Capital Development Fund			
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
63550 - Contributions to MAIP	0.00	1.19	0.00	1.19
63555 - Contribution to UN JFA	0.00	44.05	0.00	44.05
63560 - Contributions to Appendix D	0.00	4.00	0.00	4.00
64310 - Separations - IP Staff	0.00	7.02	0.00	7.02
65115 - Contributions to ASHI Reserve	0.00	88.14	0.00	88.14
65135 - Payroll Mgt Cost Recovery ATLA	0.00	30.32	0.00	30.32
75110 - Facilities & Admin - Services	0.00	211.52	0.00	211.52
Total for Fund G2950	0.00	2,855.48	0.00	2,855.48
Total for Activity OUTPUT6	0.00	2,855.48	0.00	2,855.48
Activity : OUTPUT9 (Member Services Africa)				
Fund : G2950(Cost Sharing)				
61205 - Salaries - GS Staff	0.00	2,581.24	0.00	2,581.24
61305 - Salaries - IP Staff	0.00	40,738.68	0.00	40,738.68
61310 - Post Adjustment - IP Staff	0.00	19,782.72	0.00	19,782.72
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	527.02	0.00	527.02
62215 - Contrib. to Medical, social In	0.00	285.65	0.00	285.65
62240 - Annual Leave Expense - GS	0.00	- 83.73	0.00	- 83.73
62305 - Dependency Allowances-IP Staff	0.00	4,642.39	0.00	4,642.39
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	14,076.97	0.00	14,076.97
62315 - Contrib. to medical, social in	0.00	4,572.03	0.00	4,572.03
62320 - Mobility, Hardship, Non-remova	0.00	155.88	0.00	155.88
62330 - Rental Supplements - IP Staff	0.00	1,891.92	0.00	1,891.92
62340 - Annual Leave Expense - IP	0.00	4,978.00	0.00	4,978.00
63215 - Reimb of Income Tax-GS Staff	0.00	106.20	0.00	106.20
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,653.87	0.00	3,653.87
63335 - Home Leave Trvl & Allow-IP Stf	0.00	991.20	0.00	991.20
63530 - Contribution to EOS Benefits	0.00	2,360.12	0.00	2,360.12
63535 - Contribution to Security	0.00	2,517.48	0.00	2,517.48
63540 - Contribution to Training	0.00	220.29	0.00	220.29
63545 - Contribution to ICT	0.00	944.06	0.00	944.06
63550 - Contributions to MAIP	0.00	31.49	0.00	31.49
63555 - Contribution to UN JFA	0.00	1,888.11	0.00	1,888.11
63560 - Contributions to Appendix D	0.00	157.34	0.00	157.34
64210 - Separations - GS Staff	0.00	18.08	0.00	18.08
64310 - Separations - IP Staff	0.00	301.75	0.00	301.75
65115 - Contributions to ASHI Reserve	0.00	2,508.42	0.00	2,508.42
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,345.97	0.00	2,345.97
72605 - Grants to Instit & other Benef	0.00	5,000.00	0.00	5,000.00
75110 - Facilities & Admin - Services	0.00	9,375.47	0.00	9,375.47
Total for Fund G2950	0.00	126,568.62	0.00	126,568.62
Total for Activity OUTPUT9	0.00	126,568.62	0.00	126,568.62
Total for Project : 00107015	0.00	192,884.34	0.00	192,884.34
Award Total :	0.00	192,884.34	0.00	192,884.34

Signed By: Tidhar Wald  Ruth Goodwin-Groen
Deputy Managing Director Programme Manager
Date: 26-Mar-2021 02-Aug-2021

PKF Littlejohn LLP

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00106095
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00106095	Better Than Cash Alliance_SIDA	Period : As at Dec 31, 2020
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Project ID: 00107015	Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Loans & Financial Services		0.00
Commitments		135.00



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Award ID: 114506

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UNCDF Combined Delivery Report

 UN Capital Development Fund
Report ID: UNGL143G

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Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00114506 NORAD CONTRIBUTION	Period : Jan-Dec (2020)
Project ID : 00112513 NORAD CONTRIBUTION	Impl. Partner : UNCDF UNCDF Location : DC2-2601

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Activity : OUTPUT 1 (PROGRAMME SUPPORT)				
Fund : G7051(Financial Inclusion Pla&Tec-Pr)				
74696 - PP&E Expensed Items	0.00	0.00	0.00	0.00
Total for Fund G7051	0.00	0.00	0.00	0.00
Total for Activity OUTPUT 1	0.00	0.00	0.00	0.00
Activity : OUTPUT10 (Corporate)				
Fund : G7051(Financial Inclusion Pla&Tec-Pr)				
71205 - Intl Consultants-Sht Term-Tech	0.00	64,299.00	0.00	64,299.00
71605 - Travel Tickets-International	0.00	2,254.20	0.00	2,254.20
71615 - Daily Subsistence Allow-Intl	0.00	1,542.00	0.00	1,542.00
71635 - Travel - Other	0.00	188.00	0.00	188.00
72415 - Courier Charges	0.00	12.62	0.00	12.62
75110 - Facilities & Admin - Services	0.00	5,463.67	0.00	5,463.67
Total for Fund G7051	0.00	73,759.49	0.00	73,759.49
Total for Activity OUTPUT10	0.00	73,759.49	0.00	73,759.49
Activity : OUTPUT3 (Knowledge & Research)				
Fund : G7051(Financial Inclusion Pla&Tec-Pr)				
71205 - Intl Consultants-Sht Term-Tech	0.00	69,300.00	0.00	69,300.00
71605 - Travel Tickets-International	0.00	39,992.55	0.00	39,992.55
72605 - Grants to Instit & other Bonof	0.00	80,000.00	0.00	80,000.00
75110 - Facilities & Admin - Services	0.00	15,143.40	0.00	15,143.40
Total for Fund G7051	0.00	204,435.95	0.00	204,435.95
Total for Activity OUTPUT3	0.00	204,435.95	0.00	204,435.95
Activity : OUTPUT5 (Advocacy)				
Fund : G7051(Financial Inclusion Pla&Tec-Pr)				
71605 - Travel Tickets-International	0.00	-715.15	0.00	-715.15
75110 - Facilities & Admin - Services	0.00	-57.21	0.00	-57.21
Total for Fund G7051	0.00	-772.36	0.00	-772.36
Total for Activity OUTPUT5	0.00	-772.36	0.00	-772.36
Activity : OUTPUT8 (LAC)				

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UNCDF Combined Delivery Report

UN Capital Development Fund
Report ID: UNGL143G

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Award ID : 00114506 NORAD CONTRIBUTION		Period :	Jan-Dec (2020)	
Project ID : 00112513 NORAD CONTRIBUTION		Impl. Partner :	UNCDF UNCDF	
		Location :	DC2-2601	
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Fund : G7051(Financial Inclusion Pla&Tec-Pr)				
71205 - Intl Consultants-Sht Term-Tech	0.00	77,684.80	0.00	77,684.80
75110 - Facilities & Admin - Services	0.00	6,270.44	0.00	6,270.44
75705 - Learning costs	0.00	695.68	0.00	695.68
Total for Fund G7051	0.00	84,650.92	0.00	84,650.92
Total for Activity OUTPUT8	0.00	84,650.92	0.00	84,650.92
Activity : OUTPUT9 (Africa)				
Fund : G7051(Financial Inclusion Pla&Tec-Pr)				
63515 - Security-related Costs	0.00	3,669.27	0.00	3,669.27
71205 - Intl Consultants-Sht Term-Tech	0.00	96,900.00	0.00	96,900.00
71405 - Service Contracts-Individuals	0.00	10,564.29	0.00	10,564.29
71410 - MAIP Premium SC	0.00	4.56	0.00	4.56
71415 - Contribution to Security SC	0.00	363.95	0.00	363.95
71605 - Travel Tickets-International	0.00	18,240.76	0.00	18,240.76
71615 - Daily Subsistence Allow-Intl	0.00	1,332.00	0.00	1,332.00
71635 - Travel - Other	0.00	376.00	0.00	376.00
72605 - Grants to Instit & other Benef	0.00	105,000.00	0.00	105,000.00
75110 - Facilities & Admin - Services	0.00	19,260.14	0.00	19,260.14
75705 - Learning costs	0.00	4,300.72	0.00	4,300.72
76135 - Realized Gain	0.00	- 117.09	0.00	- 117.09
Total for Fund G7051	0.00	259,894.60	0.00	259,894.60
Total for Activity OUTPUT9	0.00	259,894.60	0.00	259,894.60
Total for Project : 00112513	0.00	621,968.60	0.00	621,968.60
Award Total :				
	0.00	621,968.60	0.00	621,968.60

Ruth Goodwin-Groen

Programme Manager

Ruth Goodwin-Groen

02-Aug-2021



Signed By: Tidhar Wald
Deputy Managing Director

Date: 26-Mar-2021

PKF Littlejohn LLP

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00114506
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00114506 NORAD CONTRIBUTION Period : As at Dec 31, 2020

Project ID: 00112513 Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00



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Award ID: 126551

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UN Capital Development Fund
Report ID: UNGL143G**UNCDF Combined Delivery Report**Page 1 of 86
Run Time: 15-03-2021 17:03:07**Selection Criteria :**Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00126551 VIPPS FUNDING TO BTCA		Period :	Jan-Dec (2020)	
Project ID : 00120602 VIPPS FUNDING TO BTCA		Impl. Partner :	UNCDF UNCDF	
		Location :	DC2-2601	
	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp

Activity : OUTPUT1 (Admin)

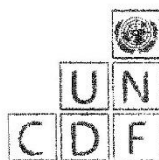
Fund : G2950(Cost Sharing)

71205 - Intl Consultants-Sht Term-Tech	0.00	72,700.00	0.00	72,700.00
71605 - Travel Tickets-International	0.00	4,316.24	0.00	4,316.24
75110 - Facilities & Admin - Services	0.00	6,161.30	0.00	6,161.30
Total for Fund G2950	0.00	83,177.54	0.00	83,177.54
Total for Activity OUTPUT1	0.00	83,177.54	0.00	83,177.54
Total for Project : 00120802	0.00	83,177.54	0.00	83,177.54

Award Total :	0.00	83,177.54	0.00	83,177.54
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Ruth Goodwin-Groen

Programme Manager

*Ruth Goodwin-Groen*

02-Aug-2021

Signed By :

Tidhar Wald

Deputy Managing Director

Date :

26-Mar-2021

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 15 Westferry Circus
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 London
 E14 4HD



UN Capital Development Fund
Report ID: UNGL143G

UNCDF Combined Delivery Report

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Funds Utilization

Selection Criteria :

Business Unit : UNCDF
Period : Jan-Dec (2020)
Selected Project ID : 00126551
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Award ID: 00126551	VIPPS FUNDING TO BTCA	Period : As at Dec 31, 2020
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Project ID: 00120602	Impl. Partner : UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances		0.00
Outstanding DIM advances		0.00
Undepreciated Fixed Assets		0.00
Inventory		0.00
Loans & Financial Services		0.00
Commitments		0.00

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Award ID: 126700

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UNCDF Combined Delivery Report

 **UN Capital Development Fund**
Report ID: UNGL143G

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Selection Criteria :

Business Unit: UNCDF
Period: Jan-Dec (2020)
Selected Award Id: ALL
Selected Project Id: ALL

Award ID : 00126700 SIDA BTCA LMFTF 2020	Period : Jan-Dec (2020)
Project ID : 00120687 SIDA BTCA LMFTF 2020	Impl. Partner : UNCDF UNCDF
	Location : REGISTRY
Prepaid DIM Exp	UNCDF Exp
Prepaid NIM Exp	Total Exp

Activity : OUTPUT10 (CORPORATE)**Fund : G7052(Financial Inclusion Pla&Tec-Pr)**

61205 - Salaries - GS Staff	0.00	2,863.12	0.00	2,863.12
61305 - Salaries - IP Staff	0.00	214,992.62	0.00	214,992.62
61310 - Post Adjustment - IP Staff	0.00	101,126.25	0.00	101,126.25
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	583.54	0.00	583.54
62215 - Contrib. to Medical, social In	0.00	317.77	0.00	317.77
62240 - Annual Leave Expense - GS	0.00	65.64	0.00	65.64
62305 - Dependency Allowances-IP Staff	0.00	22,472.51	0.00	22,472.51
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	75,681.59	0.00	75,681.59
62315 - Contrib. to medical, social In	0.00	19,369.51	0.00	19,369.51
62320 - Mobility, Hardship, Non-remova	0.00	2,099.15	0.00	2,099.15
62330 - Rental Supplements - IP Staff	0.00	14,484.18	0.00	14,484.18
62340 - Annual Leave Expense - IP	0.00	14,551.24	0.00	14,551.24
63215 - Reimb of Income Tax-GS Staff	0.00	1,046.40	0.00	1,046.40
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	45,707.39	0.00	45,707.39
63335 - Home Leave Trvl & Allow-IP Stf	0.00	7,215.10	0.00	7,215.10
63530 - Contribution to EOS Benefits	0.00	11,956.81	0.00	11,956.81
63535 - Contribution to Security	0.00	12,754.28	0.00	12,754.28
63540 - Contribution to Training	0.00	1,115.94	0.00	1,115.94
63545 - Contribution to ICT	0.00	4,782.65	0.00	4,782.65
63550 - Contributions to MAIP	0.00	159.30	0.00	159.30
63555 - Contribution to UN JFA	0.00	9,565.45	0.00	9,565.45
63560 - Contributions to Appendix D	0.00	796.55	0.00	796.55
64210 - Separations - GS Staff	0.00	20.00	0.00	20.00
64306 - Appointment-Ticket Costs	0.00	990.85	0.00	990.85
64307 - Appointment-Subsistence Allow	0.00	1,948.50	0.00	1,948.50
64308 - Appointments-Lump Sum	0.00	1,075.91	0.00	1,075.91
64309 - Appointment-Shipments	0.00	1,950.00	0.00	1,950.00
64310 - Separations - IP Staff	0.00	1,580.30	0.00	1,580.30
64321 - Reassignment-Ticket Costs	0.00	1,170.12	0.00	1,170.12
64322 - Reassignments-Subsistence Allow	0.00	8,064.00	0.00	8,064.00
64323 - Reassignments-Lump Sum	0.00	2,851.93	0.00	2,851.93
64324 - Reassignments-Shipment	0.00	6,300.00	0.00	6,300.00
65115 - Contributions to ASHI Reserve	0.00	17,382.93	0.00	17,382.93
65135 - Payroll Mgt Cost Recovery ATLA	0.00	10,408.40	0.00	10,408.40
71205 - Int'l Consultants-Shr Term-Tech	0.00	143,603.54	0.00	143,603.54
71635 - Travel - Other	0.00	5.70	0.00	5.70
72405 - Acquisition of Communic Equip	0.00	3,016.59	0.00	3,016.59
72805 - Grants to Insllt & other Benef	0.00	189,130.00	0.00	189,130.00
73125 - Common Services-Premises	0.00	1,946.49	0.00	1,946.49
73505 - Reimb to UNDP for Supp Svcs	0.00	128.73	0.00	128.73
74210 - Printing and Publications	0.00	10,722.50	0.00	10,722.50
74515 - Claims and Adjustments	0.00	2,164.50	0.00	2,164.50
74599 - UNDP cost recovery chrgs-Bills	0.00	5,825.99	0.00	5,825.99
75110 - Facilities & Admin - Services	0.00	85,836.03	0.00	85,836.03
75705 - Learning costs	0.00	1,410.11	0.00	1,410.11
76135 - Realized Gain	0.00	-0.53	0.00	-0.53
Total for Fund G7052	0.00	1,061,239.58	0.00	1,061,239.58
Total for Activity OUTPUT10	0.00	1,061,239.58	0.00	1,061,239.58

Activity : OUTPUT9 (AFRICA)

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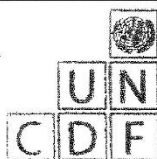
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UN Capital Development Fund
Report ID: UNGL143G

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Award ID : 00126700 SIDA BTCA LMFTF 2020	Period : Jan-Dec (2020)
Project ID : 00120687 SIDA BTCA LMFTF 2020	Impl. Partner : UNCDF UNCDF
	Location : REGISTRY

	Prepaid DIM Exp	UNCDF Exp	Prepaid NIM Exp	Total Exp
Fund : G7052(Financial Inclusion Pla&Tec-Pr)				
81205 - Salaries - GS Staff	0.00	2,569.68	0.00	2,569.68
81305 - Salaries - IP Staff	0.00	115,454.79	0.00	115,454.79
61310 - Post Adjustment - IP Staff	0.00	58,379.31	0.00	58,379.31
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	522.81	0.00	522.81
62215 - Contrib. to Medical, social In	0.00	286.17	0.00	286.17
62240 - Annual Leave Expense - GS	0.00	98.45	0.00	98.45
62305 - Dependency Allowances-IP Staff	0.00	14,082.32	0.00	14,082.32
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	40,364.19	0.00	40,364.19
62315 - Contrib. to medical, social In	0.00	12,293.06	0.00	12,293.06
62320 - Mobility, Hardship, Non-remova	0.00	104.99	0.00	104.99
62330 - Rental Supplements - IP Staff	0.00	4,617.90	0.00	4,617.90
62340 - Annual Leave Expense - IP	0.00	6,523.78	0.00	6,523.78
63215 - Reimb of Income Tax-GS Staff	0.00	1,569.60	0.00	1,569.60
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	24,889.21	0.00	24,889.21
63335 - Home Leave Trvl & Allow-IP Stf	0.00	4,272.10	0.00	4,272.10
63530 - Contribution to EOS Benefits	0.00	6,525.43	0.00	6,525.43
63535 - Contribution to Security	0.00	6,960.44	0.00	6,960.44
63540 - Contribution to Training	0.00	609.01	0.00	609.01
63545 - Contribution to ICT	0.00	2,610.16	0.00	2,610.16
63550 - Contributions to MAIP	0.00	87.09	0.00	87.09
63555 - Contribution to UN JFA	0.00	5,220.42	0.00	5,220.42
63560 - Contributions to Appendix D	0.00	434.98	0.00	434.98
64210 - Separations - GS Staff	0.00	18.00	0.00	18.00
64306 - Appointment-Ticket Costs	0.00	660.57	0.00	660.57
64307 - Appointment-Subsistence Allow	0.00	1,299.00	0.00	1,299.00
64308 - Appointments Lump Sum	0.00	717.28	0.00	717.28
64309 - Appointment-Shipments	0.00	1,300.00	0.00	1,300.00
64310 - Separations - IP Staff	0.00	857.23	0.00	857.23
65115 - Contributions to ASHII Reserve	0.00	10,440.75	0.00	10,440.75
65135 - Payroll Mgt Cost Recovery ATLA	0.00	6,290.82	0.00	6,290.82
71205 - Intl Consultants-Sht Term-Tech	0.00	66,174.01	0.00	66,174.01
71835 - Travel - Other	0.00	3.80	0.00	3.80
72605 - Grants to Instit & other Benef	0.00	55,000.00	0.00	55,000.00
74225 - Other Media Costs	0.00	10,911.13	0.00	10,911.13
74599 - UNDP cost recovery chrgs-Bills	0.00	4,364.88	0.00	4,364.88
75110 - Facilities & Admin - Services	0.00	38,828.12	0.00	38,828.12
Total for Fund G7052	0.00	503,341.28	0.00	503,341.28
Total for Activity OUTPUT9	0.00	503,341.28	0.00	503,341.28
Total for Project : 00120687	0.00	1,564,580.86	0.00	1,564,580.86

Award Total :	0.00	1,564,580.86	0.00	1,564,580.86
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Ruth Goodwin-Groen

Ruth Goodwin-Groen

Programme Manager

02-Aug-2021

Signed By : Tidhar Wald
Deputy Managing Director

Date : 26-Mar-2021

PKF Littlejohn LLP

PKF Littlejohn LLP
15 Westferry Circus
Canary Wharf
London
E14 4HD

Funds Utilization

Selection Criteria :

Business Unit : UNCDF
 Period : Jan-Dec (2020)
 Selected Project ID : 00126700
 Selected Fund Code : ALL
 Selected Dept. IDs : ALL
 Selected Outputs : ALL

Award ID: 00126700	SIDA BTCA LMFTF 2020	Period : As at Dec 31, 2020
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Project ID: 00120687 Impl. Partner :UNCDF UNCDF	UNCDF AMOUNT
Outstanding NIM advances	0.00
Outstanding DIM advances	0.00
Undepreciated Fixed Assets	0.00
Inventory	0.00
Loans & Financial Services	0.00
Commitments	0.00



PKF Littlejohn LLP
 15 Westferry Circus
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 E14 4HD

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)
 New York, USA

We have audited the accompanying Statement of Fixed Assets of UNCDF Project Nos. 71188, 71189, 71191, 72347, 76465, 78312, 100576, 106095, 114506, 126551 and 126700, "Better than Cash Alliance"- Output Nos. 84817, 84818, 84820, 85487, 87838, 88641, 103469, 107015, 112513, 120602 and 120687, as at 31 December 2020.

Unmodified opinion

In our opinion, the attached Statement of Fixed Assets presents fairly, in all material respects, the assets status of the project "Better than Cash Alliance" amounting to \$ 2,137.52 net book value as at 31 December 2020 in accordance with UNCDF accounting policies.

Basis for unmodified 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 UNCDF 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 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.



PKF Littlejohn LLP

5 August 2021

15 Westferry Circus
Canary Wharf
London
E14 4HD

STATEMENT OF FIXED ASSETS

DocuSign Envelope ID: 2115C1CD-2627-4EC0-AFB8-1F4482DCD2B5

UNCDF - Better Than Cash Alliance / HQ																	
Asset Register as At 31 December 2020																	
Project 00084818																	
Business unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost (USD)	Net Book Value	Quantity	Department	Implement Agency	Donor	Project	Fund Code
UNCDF	1422	ICT4	Lexmark X792 DTEP	HQ1413	7562499474WF4	X792 COLOR MFP	UNCDF-NY	15-Apr-15	Yes	5,029.43	2,137.52	1	82082	1971	10480	84818	G2950
Total Value										5,029.43	2,137.52						

Certification

This is to verify and certify that the above listed assets are all in good condition

Certified by:	
Name:	Camilo Tellez
Title:	Head of Digital Payment Innovation Hub
Signature:	20-Aug-2021 Camilo Tellez - Merchan



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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH

**The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)
New York (USA)**

We noted that the UNCDF Project ID 71188, 71189, 71191,72347, 76465, 78312, 100576, 106095, 114506, 126551 and 126700, "Better than cash alliance"- Output no. 84817, 84818, 84820, 85487,87838, 88641, 103469, 107015, 112513, 120602 and 120687 "Better than Cash Alliance", did not maintain a dedicated bank account for the DIM project activities subject to audit and accordingly a Statement of Cash was not produced.

MANAGEMENT LETTER

Title no.1: Allocation of costs to incorrect account code

Issue: The budgets agreed with donors as part of the grant agreements signed stipulated the maximum expenditure allowable per budget category. UNDP's Programme and Operations Policies and Procedures require the use of correct account coded when recording transaction in the Atlas system.

We identified two instances where transactions were incorrectly coded into travel account codes. The first instance relates to transaction UNCDF-00074252-1-1-ACCR-DST for consultancy fees valued at \$13,000 for project 84817 and the second instance related to transaction UNCDF-00074216-1-1-ACCR-DST for grant costs with a value of \$20,000 for project 112513. It was ascertained that the errors resulted from mistyping the account code when these transactions were being recorded in the system.

Risk: The total of sub-category of costs will be incorrect, which may affect the Project's forecasting and budgeting. Furthermore, if the actual exceeds budgeted costs this may result in disallowances, especially if it exceeds the permitted variance percentage.

Rating: Medium

Recommendation: UNCDF should ensure that transactions are recorded in the correct account code

UNCDF Country Office comments:

Agree - BTCA will ensure the appropriateness of recording financial transactions in the correct code.