



**BAKER TILLY
MERALI'S**

FINAL REPORT

17 MAY 2017

**FINANCIAL AUDIT OF PROJECT: SOMALIA CAPACITY DEVELOPMENT - STRENGTHENING
INSTITUTIONAL PERFORMANCE PROJECT (SIP)**

PROJECT TITLE: CROSS-CUTTING: CAPACITY DEVELOPMENT

FINANCED BY: THE UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) – SOMALIA

**IMPLEMENTING PARTNER: FEDERAL GOVERNMENT OF SOMALIA: OFFICE OF THE PRIME
MINISTER – AID COORDINATION UNIT**

ATLAS PROJECT NUMBER: 00096643

ATLAS AWARD NUMBER: 00085379

AUDIT REPORT FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

Project names:	Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)
Project number	00096643
Project award number	00085379
Partner:	Federal Government of Somalia; Office of the Prime Minister – Aid Coordination Unit
Country:	Somalia
Auditor:	Baker Tilly Merali's CPA (K)
Period subject to audit:	1 January 2016 to 31 December 2016

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

TABLE OF CONTENTS

1. GLOSSARY OF ABBREVIATIONS	3
2. INTRODUCTION	4
2.1 BACKGROUND	4
2.3 SCOPE OF AUDIT	6
2.4 AUDIT METHODOLOGY	8
2.5 EXECUTIVE SUMMARY	8
3 AUDIT REPORT WITH OVERALL OPINION.....	9
3.1 COMBINED DELIVERY REPORT	12
3.2 STATEMENT OF CASH POSITION.....	29
3.3 STATEMENT OF ASSETS.....	31
4. ACCOUNTING POLICIES.....	34
5. MANAGEMENT LETTER.....	35
5.1 AUDIT FINDINGS.....	37
6 FOLLOW UP ON AUDIT FINDINGS.....	44
7 FACE FORMS.....	47

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

1. GLOSSARY OF ABBREVIATIONS

ACU	Aid Coordination Unit
AWP	Annual Work Plan
CDR	Combined Delivery Report
FGS	Federal Government of Somalia
IP	Implementing Partner
IT	Information Technology
ISA	International Standards on Auditing
MOU	Memorandum of Understanding
NFI	Net Financial Impact
OPM	Office of the Prime Minister
PSC	Project Steering Committee
SIP	Strengthening Institutional Support
TOR	Terms of Reference
UN	United Nations
UNDP	United Nations Development Programme
US\$	United States Dollar

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

2. INTRODUCTION

2.1 Background

The objective of the programme is to achieve sustainable long-term results, that have a transformative effect on the public sector in particular and the Somali society in general. It requires approaching the issue of capacity from different angles and to attack it in a holistic way.

With the demise of the Said Barre regime in 1991, Somalia entered a decades-long civil war, which not only cost many lives and drove large numbers of Somali into asylum and exile. At the institutional level, the war had devastating effects, contributing to the disintegration of virtually all governance institutions. From 1991 till 2012 no credible central government had been operational and the country disintegrated with various militant groups, Non-state actors who controlled large parts of the country while state service delivery vanished.

In 2012, after this long and troubled transition, a new political dispensation was found with the adoption of the Provisional Constitution, the appointment of a new Parliament, the election of President Hassan Sheikh and the formation of a new government. This laid the foundation for a re-composition of Somalia as a sovereign federal nation. The Federal Government and the Government of Puntland face significant capacity challenges - at the individual, organisational and institutional level - in implementing their mandate and require institutional support to roll out the New Deal process and implement the different reforms.

While an overall public sector structure has been established, this structure remains volatile and is subject to frequent change. The management of the five 'core of government' work-processes (policy formulation, planning, budgeting, execution and regulatory oversight & enforcement) as well as key supporting functions (like HRM, performance management, M&E, legal development, archiving, and procurement) remains weak and often leads to unfinished work-processes, conflicting or incomplete legal instruments. This reduces transparency and accountability of the government and in turn affects its credibility at a critical junction in the country's reconstruction.

The SIP project will support the capacity development of the Federal Government of Somalia as well as the state of Puntland. The project aims to enhance performance in terms of efficiency and effectiveness of the partner government institutions through three key components of support aimed at overall gender mainstreamed institutional capacity development of the government institutions:

- Capacity injection, through provision of short-term "embedded" advisory positions
- Civil service Management, through development of a comprehensive HR Management Frame work, as well as a training and professional development strategy, and
- Core of government functions through supporting the development of the new development plan and associated M&E arrangements, supporting Aid Coordination, and gender mainstreaming. The project will ensure to have effective harmonization with other CD programmes, specifically that of the World Bank.

The expected project outcome is strengthened systems, processes and capabilities of the Governments to deliver on New Deal Compact. The seven sip outputs include;

- Capacity gaps in priority institutions filled in placing staff and advisors in priority positions.
- Rationalized and updated Civil Service Management policy, framework, system, processes, and guidelines developed.
- Improved training policy, facilities and plans proposed

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

- strategic guidelines developed for int. Government coordination, good governance and strategic communication.
- Assessments, tools, and plans developed to mainstream gender
- Guidance to undertake Development Planning, M&E and Aid Coordination including reporting developed.
- Project management and implementation arrangement is established and ensures appropriate project implementation

Project Name	Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)
Atlas Project number	• 00096643
Atlas Award Number	• 00085379
Donor	• UNDP
Location	• Somalia
Budget	• 2016 - US\$ 534,114.96 as verified from LOA 2016
Date of the signature of the AWP	• AWP for 2016 was signed but not dated
Auditors	• Baker Tilly Merali's • Certified Public Accountants • Registered to practice in Kenya by the Institute of Certified Public Accountants of Kenya

Project Contact persons

Mohamed Haggi
Permanent Secretary
Office of the Prime Minister
Federal Government of Somalia

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

2.2 Audit Objective

The objective of the audit is to obtain reasonable assurance on the adequacy of management and oversight of the project and on the use of resources. Specifically, the audit was to provide assurance to UNDP, the project management, and other interested parties that project resources are being managed in accordance with;

- The financial regulations, rules, policies and procedures that applied to and have been prescribed for the project.
- The project document and the work plans, including activities, management arrangements, expected results, monitoring, evaluation and reporting provisions.
- The considerations for management in areas of management, administration and finance

The audit also expresses an opinion whether the statement of expenses presents fairly the expense incurred by the project over a specified period in accordance with UNDP accounting policies and that the expenses incurred were:

- in conformity with the approved project budgets;
- for the approved purposes of the project;
- in compliance with the relevant regulations and rules, policies and procedures of the Government or UNDP; and
- supported by properly approved vouchers and other supporting documents. The CDR is the mandatory and official statement of expenses to be certified. Other forms of statement of expenses that may be prepared by a project office are not accepted.

Check whether the result of the prior year's audits and or capacity assessments, if any, resulting in modified audit opinions on the CDR had conclusive actions to properly address an audit qualification in the previous year audit and the related NFI. If there is a lack of conclusive actions, the auditors must take into account the possible effect of a prior year modified opinion that has not been properly corrected or resolved.

2.3 Scope of audit

We conducted our audit in accordance with International Standards on Auditing. The scope of the audit was limited to the implementing partner's expenditures which are defined in the FACE forms/ Combined Delivery Report. The audit covered the period 1 January 2016 to 31 December 2016.

Our audit covers the following areas;

- **Audit of Combined Delivery Report**
 - Verified the mathematical accuracy of CDR by ensuring that the expenditures described in the supporting documentation (quarterly financial reports, the list of direct payments processed by UNDP at the request of the Implementing Partner, the list disbursements made by UNDP as part of support services and the UN agency expenditure statements) are reconciled to the expenditure in the CDR.
 - Reviewed the Combined Delivery Report and agreed them to the underlying records.
 - Agreed direct payments processed by UNDP at the request of the Implementing Partner to support documents on a sample basis and checked that they were adequately supported, authorized and correctly allocated.

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

- **Reviewing of overall management of the project's implementation, monitoring and supervision.**

The audit included the review of work plans, progress reports sent by the Implementing Partner, project resources, project budgets, project expenditure, project delivery, recruitment, operational and disposal or transfer of assets.

The rate of program delivery is according to annual work plan and the overall pace of the project progress is adequate (100%). The annual budget US\$ 534,114.96 was adequately funded during the period and activities adequately implemented.

The organisation was submitting progress report to UNDP every quarter. This helped UNDP to monitor the progress of the project implementation. The quarterly narrative reports indicate the activities undertaken each quarter. The implementing partner submitted all quarterly report to UNDP.

To this effect, the scope covered the following areas as they were performed at the level of the project;

Human resource

We have reviewed the competitiveness; transparency and effectiveness of recruitment and hiring of personnel. Our review included performance appraisal, attendance control, calculation of salary and entitlements, payroll preparation and payment, and management personnel records.

Finance

We reviewed the adequacy of the accounting operations and reporting systems. Our review included budget control, cash management, and certification and approval authority, receipt of funds and disbursement of funds, record maintenance and control. The IP followed its own policies and procedures systems. The project has four dedicated staff namely Project Officer and three peace monitor.

Procurement

We reviewed the competitiveness, transparency and effectiveness of procurement activities of the project activities of the project in order to ensure that equipment and services purchased met the requirement of either the Implementing Partner or UNDP. Our review included the following:

- As applicable, delegation of authorities, procurement threshold, call for bids and proposals, evaluation of bids and proposals and approval /signature of contracts and purchase orders.
- Evaluation of the procedures established to mitigate the risk of purchasing equipment that do not meet specifications or is later proven to be defective
- Management and control over the variation orders.

Asset Management

We reviewed the office equipment purchased for use of the project. In addition, we reviewed procedures for receipt, storage, and disposal.

Cash management

We reviewed all cash funds held by the project and reviewed procedures for safeguarding of cash.

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

Scope Limitation

Transactions/actions that are performed by the UNDP office at the request and on behalf of the project (i.e. UNDP direct support services to NIM) where there is a signed Letter of Agreement (LOA) are not to be included in the audit scope.

2.4 Audit methodology

The audit was performed using International Standards of Auditing (ISAs) which require general planning and identification of areas of audits significance, as well as evaluating risk inherent in significant accounts. This approach addresses the established internal systems of UNDP Somalia.

We conducted a desk audit as agreed with UNDP with review of documents already submitted to UNDP. The audit fieldwork was conducted from the premises of the Implementing Partner in Mogadishu. Our control testing was limited to reviewing the controls documented on the payment vouchers.

We reviewed quarterly work plans, financial report, request and execution of direct payments. In addition, we reviewed progress reports sent by the Partner to UNDP.

2.5 Executive Summary

- **Statement of expenses**

We verified the expenditure reported in the Combined Delivery Report (CDR) and the expenditure incurred for some of the material assets purchased.

- **Statement of asset and equipment**

We agreed the assets purchased on a sample basis on the supporting documents and physically verified some of the material assets purchased.

- **Statement on cash position**

We reviewed the statement of cash position and the cash balances as at 31 December 2016.

- **Management letter**

Refer to section 5 of this report.

- **Follow up on prior period audit recommendations**

Refer to section 6 of this report.



BAKER TILLY MERALI'S

Certified Public Accountants
1st Floor New Rehema House,
Rhapta Road, Westlands,
P.O. Box 67486 - 00200,
Nairobi, Kenya

T: + 254 20 444 1384
M: +254 738 600 209

reception2@meraliscpa.com
www.bakertillymeralis.co.ke

3 AUDIT REPORT WITH OVERALL OPINION

Independent auditor's report to:
The National Project Coordinator
The Resident Representative

a) Independent Auditor's Report on Statement of Expenses – Combined Delivery Report (UNDP CDR)

Report of the Independent Auditors to UNDP – Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

We have audited the accompanying Statement of Expenses ("the statement") of the Project Somalia Capacity Development - Strengthening Institutional Performance Project (SIP) Atlas Project number 00096643 and Atlas Award number 00085379 for the period 1 January 2016 to 31 December 2016.

Opinion

In our opinion, the attached statement of expenses presents fairly, in all material respects, the expense of US\$ 763,887 incurred by the project Somalia Capacity Development - Strengthening Institutional Performance Project (SIP) for the period 1 January 2016 to 31 December 2016 in accordance with agreed upon accounting policies described in note 3.1 and were:

- in conformity with the approved project budgets;
- for the approved purposes of the project;
- in compliance with the relevant UNDP regulations and rules, policies and procedures; and
- supported by properly approved vouchers and other supporting documents.

Management responsibilities

Management is responsible for the preparation and fair presentation of the statement for Somalia Capacity Development - Strengthening Institutional Performance Project (SIP) in Somalia project and for such internal control as management determines is necessary to enable the preparation of a statement 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 expenses 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 expenses, 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.

Baker Tilly Merali's CPA

• Rwanda Office: Centenary House - 4th Floor, P.O. BOX 2619, Nyugenge District, Kigali City, Rwanda. M: +250 788 407 373, E: cible_auditors@yahoo.com

• Uganda Office: Mirembe Business Centre, Plot 46, Lugogo Bypass, Kampala, Uganda. M: +256 758 547 503/ +254 733603 206, E: asha.saad@meraliscpa.com/ john.mucheru@meraliscpa.com

• Somalia Office: KM4 Area, Airport Road, Wadajir District Mogadishu – Somalia. E: abdirahman.daud@meraliscpa.com, M: +252 615 841 010

- 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.

b) Independent Auditor's Opinion on Statement of Assets and Equipment

Report of the Independent Auditors to UNDP – Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

We have audited the accompanying statement of assets and equipment ("the statement") of the Somalia Capacity Development - Strengthening Institutional Performance Project (SIP) ("the project") number 00096643 and Atlas Award number 00085379 for the period 1 January 2016 to 31 December 2016.

Opinion

In our opinion, the accompanying statement of assets and equipment presents fairly, in all material respects, the assets and equipment status of the project Somalia Capacity Development – Strengthening Institutional Performance Project (SIP) amounting to US\$ 55,652 as at 31 December 2016 in accordance with agreed upon accounting policies set out in the note 4.

Management responsibilities

Management is responsible for the preparation of the statement of assets and equipment of the project Somali Capacity Development – Strengthening Institutional Performance, and for such internal control as management determines is necessary to enable the preparation of a statement of assets and equipment 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 assets and equipment 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 assets and equipment, 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.

c) Independent Auditor's Report on Statement of Cash Position

Report of the Independent Auditors to UNDP – Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

We have audited the accompanying statement of cash position ("the statement") of the Project number 00096643 and Atlas Award number 00087998 entitled Somalia Capacity Development - Strengthening Institutional Performance Project (SIP) as at 31 December 2016.



Opinion

In our opinion, except for the effects of the matter described in the Basis for opinion section of our report, the accompanying statement of cash position presents fairly, in all material respects, the cash and bank balance of the project Support to the Federal Government of Somalia in Stabilisation in Newly Recovered Areas in Somalia amounting to USD 176,532 as at 31 December 2016 in accordance with agreed upon accounting policies set out in the note 4 to the statement.

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 cash position 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.

Our basis of a qualified opinion results from the variance between UNDP Somalia and ACU cash balance records. The unreconciled variance as described on the financial finding no.5.1.1 amount to US\$ 140,027 equivalent to 18% of the total expenditure. The amount is above our materiality 2% and hence considered significant.

Management responsibilities

Management is responsible for the preparation of the statement of cash position of the project, Somalia Capacity Development - Strengthening Institutional Performance Project (SIP) in Somalia and for such internal control as management determines is necessary to enable the preparation of a statement of cash position 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 cash position 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 cash position, 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.

CPA Madhav Bhandari
Practicing Certificate No. 1213

.....2017

Baker Tilly Merali's
Certified Public Accountants
1st Floor, New Rehema House
Rhapta Road, Westland's
Nairobi, Kenya

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

3.1 COMBINED DELIVERY REPORT



Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096643

Project Id : 00085379 Institutional Capacity Develop	Period : Jan-Dec (2016)
Output # : 00096643 SOM Capacity Development (SIP)	Impl. Partner : 99999 UNDP Location : Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ()				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	6.16	0.00	6.16
77630 - Dep Exp Owned - ITC	0.00	88.05	0.00	88.05
Total for Fund 30000	0.00	94.21	0.00	94.21
Total for Activity	0.00	94.21	0.00	94.21
Activity : ACTIVITY1 (Capacity gaps filled)				
Fund : 04000 (Core Programme, UNU Centre)				
71305 - Local Consult.-Sht Term-Tech	0.00	158,300.00	0.00	158,300.00
71310 - Local Consult.-Short Term-Supp	0.00	2,500.00	0.00	2,500.00
74225 - Other Media Costs	0.00	500.00	0.00	500.00
74510 - Bank Charges	0.00	2,814.24	0.00	2,814.24
Total for Fund 04000	0.00	164,114.24	0.00	164,114.24
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	513.00	0.00	513.00
71305 - Local Consult.-Sht Term-Tech	0.00	338,687.55	0.00	338,687.55
71310 - Local Consult.-Short Term-Supp	0.00	27,850.00	0.00	27,850.00
71605 - Travel Tickets-International	0.00	18,785.00	0.00	18,785.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,659.39	0.00	1,659.39
72165 - Svc Co-Social Svcs, Social Sci	1,700.00	0.00	0.00	1,700.00
72210 - Machinery and Equipment	0.00	69,925.00	0.00	69,925.00
72405 - Acquisition of Communic Equip	0.00	26,990.62	0.00	26,990.62
73216 - Construction Cost	0.00	35,491.25	0.00	35,491.25
74510 - Bank Charges	0.00	9,285.48	0.00	9,285.48
74710 - Land Transport	0.00	18,720.00	0.00	18,720.00
75105 - Facilities & Admin - Implement	0.00	38,472.50	0.00	38,472.50
Total for Fund 30000	1,700.00	586,379.79	0.00	588,079.79
Total for Activity ACTIVITY1	1,700.00	750,494.03	0.00	752,194.03
Activity : ACTIVITY2 (CS Mgt policy developed)				
Fund : 04000 (Core Programme, UNU Centre)				



Project Id : 00085379 Institutional Capacity Develop	Period :	Jan-Dec (2016)
Output # : 00096643 SOM Capacity Development (SIP)	Impl. Partner :	99999 UNDP
	Location :	Somalia

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71205 - Intl Consultants-Sht Term-Tech	0.00	900.00	0.00	900.00
71211 - Intl Consult Security Charge	0.00	56.25	0.00	56.25
71305 - Local Consult.-Sht Term-Tech	0.00	2,000.00	0.00	2,000.00
71360 - Local Consult-Security	0.00	125.00	0.00	125.00
71605 - Travel Tickets-International	0.00	1,693.30	0.00	1,693.30
71610 - Travel Tickets-Local	0.00	2,080.00	0.00	2,080.00
71615 - Daily Subsistence Allow-Intl	0.00	4,007.20	0.00	4,007.20
74510 - Bank Charges	0.00	83.55	0.00	83.55
Total for Fund 04000	0.00	10,945.30	0.00	10,945.30
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	157,537.24	0.00	157,537.24
71211 - Intl Consult Security Charge	0.00	175.00	0.00	175.00
71305 - Local Consult.-Sht Term-Tech	0.00	29,256.99	0.00	29,256.99
71310 - Local Consult.-Short Term-Supp	0.00	3,000.00	0.00	3,000.00
71605 - Travel Tickets-International	0.00	1,544.00	0.00	1,544.00
71610 - Travel Tickets-Local	0.00	1,050.00	0.00	1,050.00
71615 - Daily Subsistence Allow-Intl	0.00	5,726.00	0.00	5,726.00
71620 - Daily Subsistence Allow-Local	0.00	2,791.00	0.00	2,791.00
72215 - Transportation Equipment	0.00	2,600.00	0.00	2,600.00
72315 - Food & Textile Products	0.00	2,130.00	0.00	2,130.00
72505 - Stationery & other Office Supp	0.00	604.16	0.00	604.16
73107 - Rent - Meeting Rooms	0.00	160.00	0.00	160.00
74510 - Bank Charges	0.00	789.85	0.00	789.85
74710 - Land Transport	0.00	9,360.00	0.00	9,360.00
75105 - Facilities & Admin - Implement	0.00	16,102.41	0.00	16,102.41
75709 - Learning - training of counter	4,500.00	5,810.00	0.00	10,310.00
75711 - TrnWrkshp&Conf - Stipends	0.00	3,000.00	0.00	3,000.00
Total for Fund 30000	4,500.00	241,636.65	0.00	246,136.65
Total for Activity ACTIVITY2	4,500.00	252,581.95	0.00	257,081.95
Activity : ACTIVITY3 (Improved training policy)				
Fund : 04000 (Core Programme, UNU Centre)				
72402 - Building Maintenance	0.00	51,996.60	0.00	51,996.60
72505 - Stationery & other Office Supp	0.00	621.64	0.00	621.64
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73105 - Rent	0.00	3,080.00	0.00	3,080.00
74510 - Bank Charges	0.00	499.44	0.00	499.44
75705 - Learning costs	0.00	855.00	0.00	855.00
Total for Fund 04000	0.00	57,052.68	0.00	57,052.68
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	61,169.76	0.00	61,169.76



Combined Delivery Report by Activity

Project Id : 00085379 Institutional Capacity Develop		Period :		Jan-Dec (2016)	
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner :		99999 UNDP	
		Location :		Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp	
71610 - Travel Tickets-Local	0.00	2,160.00	0.00	2,160.00	
72155 - Svc Co-Public Admin, Politics	0.00	-4,950.00	0.00	-4,950.00	
72315 - Food & Textile Products	0.00	1,860.00	0.00	1,860.00	
72435 - E-mail-Subscription	0.00	162.40	0.00	162.40	
74510 - Bank Charges	0.00	421.31	0.00	421.31	
75105 - Facilities & Admin - Implement	0.00	4,362.87	0.00	4,362.87	
75705 - Learning costs	0.00	1,503.00	0.00	1,503.00	
Total for Fund 30000	0.00	66,689.34	0.00	66,689.34	
Total for Activity ACTIVITY3	0.00	123,742.02	0.00	123,742.02	
Activity : ACTIVITY4 (Strategic guidelines dev)					
Fund : 04000 (Core Programme, UNU Centre)					
71305 - Local Consult.-Sht Term-Tech	0.00	2,500.00	0.00	2,500.00	
71310 - Local Consult.-Short Term-Supp	0.00	400.00	0.00	400.00	
71610 - Travel Tickets-Local	0.00	14,120.00	0.00	14,120.00	
71615 - Daily Subsistence Allow-Intl	0.00	3,028.00	0.00	3,028.00	
71630 - Shipment	0.00	7,000.00	0.00	7,000.00	
72220 - Furniture	0.00	5,430.00	0.00	5,430.00	
72315 - Food & Textile Products	0.00	103.09	0.00	103.09	
72505 - Stationery & other Office Supp	0.00	78.55	0.00	78.55	
74210 - Printing and Publications	0.00	162.00	0.00	162.00	
74510 - Bank Charges	0.00	324.52	0.00	324.52	
75711 - TrnWrkshp&Conf - Stipends	0.00	500.00	0.00	500.00	
Total for Fund 04000	0.00	33,646.16	0.00	33,646.16	
Fund : 30000 (PROGRAMME COST SHARING)					
71205 - Intl Consultants-Sht Term-Tech	0.00	9,882.50	0.00	9,882.50	
71305 - Local Consult.-Sht Term-Tech	0.00	2,500.00	0.00	2,500.00	
71310 - Local Consult.-Short Term-Supp	0.00	933.00	0.00	933.00	
71635 - Travel - Other	5,500.00	0.00	0.00	5,500.00	
72205 - Office Machinery	0.00	6,000.00	0.00	6,000.00	
72220 - Furniture	0.00	570.00	0.00	570.00	
72315 - Food & Textile Products	0.00	18,766.00	0.00	18,766.00	
72402 - Building Maintenance	0.00	5,654.52	0.00	5,654.52	
72440 - Connectivity Charges	0.00	16,078.00	0.00	16,078.00	
72505 - Stationery & other Office Supp	0.00	5,870.00	0.00	5,870.00	
72510 - Publications	0.00	2,195.00	0.00	2,195.00	
72715 - Hospitality Catering	0.00	0.00	0.00	0.00	
73107 - Rent - Meeting Rooms	0.00	300.00	0.00	300.00	
74510 - Bank Charges	0.00	888.75	0.00	888.75	
75105 - Facilities & Admin - Implement	0.00	5,959.64	0.00	5,959.64	
75711 - TrnWrkshp&Conf - Stipends	10,000.00	0.00	0.00	10,000.00	
Total for Fund 30000	15,500.00	75,597.41	0.00	91,097.41	



Combined Delivery Report by Activity

Project id : 00085379 Institutional Capacity Develop	Period :	Jan-Dec (2016)
Output # : 00096643 SOM Capacity Development (SiP)	Impl. Partner :	99999 UNDP
	Location :	Somalia
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY4	15,500.00	109,243.57	0.00	124,743.57
-------------------------------------	------------------	-------------------	-------------	-------------------

Activity : ACTIVITY5 (Gender mainstreaming)

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	21,627.45	0.00	21,627.45
71305 - Local Consult.-Sht Term-Tech	0.00	3,513.00	0.00	3,513.00
72215 - Transportation Equipment	0.00	1,728.00	0.00	1,728.00
72505 - Stationery & other Office Supp	3,000.00	0.00	0.00	3,000.00
72510 - Publications	3,000.00	0.00	0.00	3,000.00
74510 - Bank Charges	0.00	325.92	0.00	325.92
75105 - Facilities & Admin - Implement	0.00	2,603.61	0.00	2,603.61
75709 - Learning - training of counter	4,000.00	0.00	0.00	4,000.00
Total for Fund 30000	10,000.00	29,797.98	0.00	39,797.98

Total for Activity ACTIVITY5	10,000.00	29,797.98	0.00	39,797.98
-------------------------------------	------------------	------------------	-------------	------------------

Activity : ACTIVITY6 (Aid Coord dev planning & M&E)

Fund : 04000 (Core Programme, UNU Centre)

71205 - Intl Consultants-Sht Term-Tech	0.00	222,784.34	0.00	222,784.34
71305 - Local Consult.-Sht Term-Tech	76,955.00	177,677.42	0.00	254,632.42
71310 - Local Consult.-Short Term-Supp	10,500.00	4,800.00	0.00	15,300.00
71605 - Travel Tickets-International	0.00	2,990.00	0.00	2,990.00
71610 - Travel Tickets-Local	0.00	26,607.00	0.00	26,607.00
71615 - Daily Subsistence Allow-Intl	0.00	1,400.00	0.00	1,400.00
71620 - Daily Subsistence Allow-Local	0.00	876.00	0.00	876.00
71625 - Daily Subsist Allow-Mtg Partic	0.00	13,246.98	0.00	13,246.98
71630 - Shipment	0.00	125.00	0.00	125.00
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	9,360.00	0.00	9,360.00
72165 - Svc Co-Social Svcs, Social Sci	0.00	103,392.68	0.00	103,392.68
72315 - Food & Textile Products	0.00	570.00	0.00	570.00
72405 - Acquisition of Communic Equip	0.00	2,892.00	0.00	2,892.00
72440 - Connectivity Charges	2,779.28	0.00	0.00	2,779.28
72505 - Stationery & other Office Supp	2,750.00	122.40	0.00	2,872.40
72515 - Print Media	0.00	0.00	0.00	0.00
72520 - Electronic Media	0.00	0.00	0.00	0.00
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73120 - Utilities	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	6,927.30	0.00	6,927.30
74520 - Storage	0.00	35.00	0.00	35.00
74525 - Sundry	0.00	39.00	0.00	39.00
74710 - Land Transport	0.00	3,120.00	0.00	3,120.00
75705 - Learning costs	0.00	1,802.00	0.00	1,802.00
75707 - Learning - subsistence allowan	13,977.00	600.00	0.00	14,577.00



Project Id : 00085379 Institutional Capacity Develop	Period :		Jan-Dec (2016)	
Output # : 00096643 SOM Capacity Development (SIP)	Impl. Partner :		99999 UNDP	
	Location :		Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75710 - Participation of counterparts	0.00	0.00	0.00	0.00
Total for Fund 04000	106,961.28	579,367.12	0.00	686,328.40
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	207,662.26	0.00	207,662.26
71305 - Local Consult.-Sht Term-Tech	105,195.00	92,200.00	0.00	197,395.00
71310 - Local Consult.-Short Term-Supp	10,500.00	6,233.00	0.00	16,733.00
71315 - LICA Partner personel	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	30,312.00	0.00	30,312.00
71610 - Travel Tickets-Local	13,385.00	9,612.00	0.00	22,997.00
71615 - Daily Subsistence Allow-Intl	3,150.00	37,734.66	0.00	40,884.66
71620 - Daily Subsistence Allow-Local	0.00	26,071.20	0.00	26,071.20
71625 - Daily Subsist Allow-Mtg Partic	0.00	4,892.00	0.00	4,892.00
72105 - Svc Co-Construction & Engineer	3,000.00	0.00	0.00	3,000.00
72155 - Svc Co-Public Admin, Politics	167,430.00	- 83,733.00	0.00	83,697.00
72160 - Svc Co-Education & Health Serv	15,690.00	- 2,069.16	0.00	13,620.84
72165 - Svc Co-Social Svcs, Social Sci	9,000.00	59,801.57	0.00	68,801.57
72215 - Transporation Equipment	0.00	1,332.00	0.00	1,332.00
72311 - Fuel, petroleum and other oils	1,200.00	156.50	0.00	1,356.50
72315 - Food & Textile Products	22,330.00	6,380.00	0.00	28,710.00
72330 - Medical Products	0.00	200.00	0.00	200.00
72402 - Building Maintenance	3,000.00	0.00	0.00	3,000.00
72425 - Mobile Telephone Charges	0.00	57.70	0.00	57.70
72440 - Connectivity Charges	0.00	16,176.00	0.00	16,176.00
72505 - Stationery & other Office Supp	11,791.79	0.00	0.00	11,791.79
72510 - Publications	0.00	7,403.16	0.00	7,403.16
72515 - Print Media	7,930.00	0.00	0.00	7,930.00
72615 - Micro Capital Grants-Other	22,943.78	- 22,943.78	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	31,625.00	- 6,720.00	0.00	24,905.00
73120 - Utilities	2,000.00	0.00	0.00	2,000.00
74210 - Printing and Publications	0.00	6,947.88	0.00	6,947.88
74225 - Other Media Costs	0.00	9,440.00	0.00	9,440.00
74510 - Bank Charges	760.00	8,396.49	0.00	9,156.49
74710 - Land Transport	800.00	0.00	0.00	800.00
75105 - Facilities & Admin - Implement	0.00	70,932.06	0.00	70,932.06
75705 - Learning costs	9,150.00	11,256.00	0.00	20,406.00
75706 - Learning - ticket costs	164,124.00	- 33,875.00	0.00	130,249.00
75707 - Learning - subsistence allowan	13,240.00	2,147.16	0.00	15,387.16
75709 - Learning - training of counter	0.00	0.00	0.00	0.00
75710 - Participation of counterparts	0.00	0.00	0.00	0.00
Total for Fund 30000	618,244.57	466,002.70	0.00	1,084,247.27
Total for Activity ACTIVITY6	725,205.85	1,045,369.82	0.00	1,770,575.67

Activity : ACTIVITY7 (Project Management)

Fund : 04000 (Core Programme, UNU Centre)

Combined Delivery Report by Activity



UN Development Programme
Report ID: unglcdrb

Page 6 of 10
Run Time: 13-04-2017 07:04:15

Project id : 00085379 Institutional Capacity Develop		Period :	Jan-Dec (2016)	
Output # : 00096643 SOM Capacity Development (SIP)		Impl. Partner :	99999 UNDP	
		Location :	Somalia	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
62335 - Hazard Duty Station Allow-IP	0.00	2,599.45	0.00	2,599.45
64322 - Reassignmnts-Subsistence Allow	0.00	1,507.50	0.00	1,507.50
64324 - Reassignments-Shipment	0.00	850.00	0.00	850.00
64398 - Direct Project Cost-Staff	0.00	119,300.43	0.00	119,300.43
71405 - Service Contracts-Individuals	0.00	10,982.54	0.00	10,982.54
71410 - MAIP Premium SC	0.00	23.25	0.00	23.25
71415 - Contribution to Security SC	0.00	395.29	0.00	395.29
71505 - UN Volunteers-Stipend & Allow	0.00	3,209.24	0.00	3,209.24
71510 - UNV Settling-In-Grant	0.00	2,232.00	0.00	2,232.00
71520 - UNV-Language Allowance	0.00	219.35	0.00	219.35
71530 - UNV-Rest and Recuperation	0.00	10,142.00	0.00	10,142.00
71535 - UNV-Medical Insurance	0.00	187.15	0.00	187.15
71540 - UNV-Global Charges	0.00	172.51	0.00	172.51
71541 - UNVs-Contribution to security	0.00	136.39	0.00	136.39
71550 - UNV-Resettlement Allowance	0.00	267.43	0.00	267.43
71590 - UNV Development Effectiveness	0.00	701.93	0.00	701.93
71605 - Travel Tickets-International	0.00	11,931.00	0.00	11,931.00
71610 - Travel Tickets-Local	0.00	11,900.00	0.00	11,900.00
71615 - Daily Subsistence Allow-Intl	0.00	5,836.80	0.00	5,836.80
71620 - Daily Subsistence Allow-Local	0.00	14,793.63	0.00	14,793.63
71635 - Travel - Other	0.00	876.00	0.00	876.00
72130 - Svc Co-Transportation Services	0.00	8,641.42	0.00	8,641.42
72315 - Food & Textile Products	0.00	1,176.31	0.00	1,176.31
72405 - Acquisition of Communic Equip	0.00	1,040.00	0.00	1,040.00
72415 - Courier Charges	0.00	11.53	0.00	11.53
72425 - Mobile Telephone Charges	0.00	1,325.12	0.00	1,325.12
72505 - Stationery & other Office Supp	0.00	878.74	0.00	878.74
72510 - Publications	0.00	36.00	0.00	36.00
72805 - Acquis of Computer Hardware	0.00	768.34	0.00	768.34
73125 - Common Services-Premises	0.00	11,566.52	0.00	11,566.52
74120 - Capacity Assessment	0.00	49,335.00	0.00	49,335.00
74510 - Bank Charges	0.00	225.94	0.00	225.94
74598 - Direct Project Costs - GOE	0.00	51,128.75	0.00	51,128.75
75705 - Learning costs	0.00	8,956.20	0.00	8,956.20
76125 - Realized Loss	0.00	0.39	0.00	0.39
76135 - Realized Gain	0.00	-0.27	0.00	-0.27
77305 - Salaries - IP Staff-TA	0.00	22,752.67	0.00	22,752.67
77310 - Post Adjustment - IP Staff-TA	0.00	8,433.77	0.00	8,433.77
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	83.35	0.00	83.35
77320 - Assg hardship & mob allow-TA	0.00	3,822.17	0.00	3,822.17
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	446.23	0.00	446.23
77365 - Spec Oper Living Allow-IP-TA	0.00	1,095.55	0.00	1,095.55
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	7,647.68	0.00	7,647.68
77385 - Contribution to Security	0.00	1,666.09	0.00	1,666.09
77386 - Contribution to ICT_TA	0.00	467.79	0.00	467.79
77395 - MAIP Premium TA/IP	0.00	77.97	0.00	77.97
77396 - PAYROLL MGT COST RECOVERY	0.00	225.33	0.00	225.33
77397 - Appendix D TA/IP	0.00	77.97	0.00	77.97
Total for Fund 04000	0.00	380,150.45	0.00	380,150.45
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	66,857.41	0.00	66,857.41



Combined Delivery Report by Activity

Project Id : 00085379 Institutional Capacity Develop	Period :	Jan-Dec (2016)		
Output # : 00096643 SOM Capacity Development (SIP)	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
61310 - Post Adjustment - IP Staff	0.00	52,013.00	0.00	52,013.00
62305 - Dependency Allowances-IP Staff	0.00	11,059.45	0.00	11,059.45
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	46,100.33	0.00	46,100.33
62315 - Contrib. to medical, social in	0.00	4,948.85	0.00	4,948.85
62320 - Mobility, Hardship, Non-remova	0.00	37,620.00	0.00	37,620.00
62335 - Hazard Duty Station Allow-IP	0.00	32,521.64	0.00	32,521.64
62340 - Annual Leave Expense - IP	0.00	-1,843.47	0.00	-1,843.47
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	85,442.50	0.00	85,442.50
63335 - Home Leave Trvl & Allow-IP Stf	0.00	9,635.43	0.00	9,635.43
63365 - Special Oper Living Allow-IP	0.00	29,108.86	0.00	29,108.86
63520 - Personal Security Measures	0.00	5,568.87	0.00	5,568.87
63530 - Contribution to EOS Benefits	0.00	11,160.95	0.00	11,160.95
63535 - Contribution to Security	0.00	15,098.61	0.00	15,098.61
63540 - Contribution to Training	0.00	3,571.54	0.00	3,571.54
63545 - Contribution to ICT	0.00	4,464.37	0.00	4,464.37
63550 - Contributions to MAIP	0.00	744.08	0.00	744.08
63555 - Contribution to UN JFA	0.00	9,142.31	0.00	9,142.31
63560 - Contributions to Appendix D	0.00	744.08	0.00	744.08
64306 - Appointment-Ticket Costs	0.00	761.00	0.00	761.00
64307 - Appointment-Subsistence Allow	0.00	2,115.00	0.00	2,115.00
64308 - Appointments-Lump Sum	0.00	20,859.93	0.00	20,859.93
64309 - Appointment-Shipments	0.00	10,500.00	0.00	10,500.00
64398 - Direct Project Cost-Staff	0.00	311,470.60	0.00	311,470.60
65115 - Contributions to ASHI Reserve	0.00	22,912.09	0.00	22,912.09
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,802.64	0.00	1,802.64
71205 - Intl Consultants-Sht Term-Tech	0.00	-25,391.53	0.00	-25,391.53
71405 - Service Contracts-Individuals	0.00	89,161.34	0.00	89,161.34
71410 - MAIP Premium SC	0.00	323.33	0.00	323.33
71415 - Contribution to Security SC	0.00	8,087.25	0.00	8,087.25
71505 - UN Volunteers-Stipend & Allow	0.00	42,311.74	0.00	42,311.74
71520 - UNV-Language Allowance	0.00	1,121.50	0.00	1,121.50
71525 - UNV-Hazard Pay	0.00	14,421.16	0.00	14,421.16
71530 - UNV-Rest and Recuperation	0.00	9,211.00	0.00	9,211.00
71535 - UNV-Medical Insurance	0.00	2,127.30	0.00	2,127.30
71540 - UNV-Global Charges	0.00	2,050.00	0.00	2,050.00
71541 - UNVs-Contribution to security	0.00	2,301.63	0.00	2,301.63
71545 - UNV-Home Leave Travel & Allowa	0.00	118.55	0.00	118.55
71550 - UNV-Resettlement Allowance	0.00	3,427.40	0.00	3,427.40
71590 - UNV Development Effectiveness	0.00	9,813.92	0.00	9,813.92
71605 - Travel Tickets-International	0.00	20,267.25	0.00	20,267.25
71610 - Travel Tickets-Local	0.00	8,814.00	0.00	8,814.00
71615 - Daily Subsistence Allow-Intl	0.00	30,468.72	0.00	30,468.72
71620 - Daily Subsistence Allow-Local	0.00	57,141.43	0.00	57,141.43
71635 - Travel - Other	0.00	335.84	0.00	335.84
72125 - Svc Co-Studies & Research Serv	0.00	185.00	0.00	185.00
72215 - Transportation Equipment	0.00	120.00	0.00	120.00
72330 - Medical Products	0.00	1,207.70	0.00	1,207.70
72415 - Courier Charges	0.00	95.86	0.00	95.86
72425 - Mobile Telephone Charges	0.00	1,370.91	0.00	1,370.91
72435 - E-mail-Subscription	0.00	595.60	0.00	595.60
72440 - Connectivity Charges	0.00	705.25	0.00	705.25
72505 - Stationery & other Office Supp	0.00	1,020.63	0.00	1,020.63
72805 - Acquis of Computer Hardware	0.00	4,410.00	0.00	4,410.00
73105 - Rent	0.00	28,500.00	0.00	28,500.00



Combined Delivery Report by Activity

Project Id : 00085379 Institutional Capacity Develop	Period :	Jan-Dec (2016)		
Output # : 00096643 SOM Capacity Development (SIP)	Impl. Partner :	99999 UNDP		
	Location :	Somalia		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73110 - Custodial & Cleaning Services	0.00	38.47	0.00	38.47
73125 - Common Services-Premises	0.00	183,404.27	0.00	183,404.27
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
73406 - Maintenance of Equipment	0.00	255.14	0.00	255.14
74110 - Audit Fees	0.00	8,075.50	0.00	8,075.50
74120 - Capacity Assessment	0.00	15,966.00	0.00	15,966.00
74510 - Bank Charges	0.00	416.12	0.00	416.12
74515 - Claims and Adjustments	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	34.00	0.00	34.00
74598 - Direct Project Costs - GOE	0.00	133,476.30	0.00	133,476.30
74710 - Land Transport	0.00	39.46	0.00	39.46
75105 - Facilities & Admin - Implement	0.00	103,843.80	0.00	103,843.80
75705 - Learning costs	0.00	3,550.00	0.00	3,550.00
75707 - Learning - subsistence allowan	0.00	5,008.58	0.00	5,008.58
76125 - Realized Loss	0.00	1.52	0.00	1.52
76135 - Realized Gain	0.00	- 0.23	0.00	- 0.23
77305 - Salaries - IP Staff-TA	0.00	13,543.06	0.00	13,543.06
77310 - Post Adjustment - IP Staff-TA	0.00	4,270.75	0.00	4,270.75
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	47.40	0.00	47.40
77320 - Assg hardship & mob allow-TA	0.00	861.66	0.00	861.66
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	0.01	0.00	0.01
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	4,551.56	0.00	4,551.56
77385 - Contribution to Security	0.00	756.59	0.00	756.59
77386 - Contribution to ICT_TA	0.00	267.20	0.00	267.20
77395 - MAIP Premium TA/IP	0.00	44.54	0.00	44.54
77396 - PAYROLL MGT COST RECOVERY	0.00	128.76	0.00	128.76
77397 - Appendix D TA/IP	0.00	44.54	0.00	44.54
Total for Fund 30000	0.00	1,587,327.85	0.00	1,587,327.85
Total for Activity ACTIVITY7	0.00	1,967,478.30	0.00	1,967,478.30
Total for Output : 00096643	756,905.85	4,278,801.88	0.00	5,035,707.73
Project Total :	756,905.85	4,278,801.88	0.00	5,035,707.73

Digitally signed by David Akopyan
DN: cn=David Akopyan, o=UNDP
Somalia, ou=Programme,
email=david.akopyan@undp.org,
c=US
Date: 2017.04.15 10:08:01 +03'00'

Signed By : _____ Date : _____

Signed By : _____ Date : _____

BAKER TILLY MERALI'S CPA (K)
P. O. Box 67486 - 00200
NAIROBI, KENYA
TEL: 254 020 444 1383/84
MOB: 0738 600 209
<http://bakertillymeralis.co.ke>



Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096643

Project Id : ALL	Period : Jan-Dec (2016)
Output # : ALL	Impl. Partner :
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
46801 - Somalia - Central	0.00	1,703,084.27	0.00	1,703,084.27
46823 - North West Somalia	0.00	10,330.98	0.00	10,330.98
46824 - North East Somalia	36,260.00	570,650.85	0.00	606,910.85
46825 - South Central Somalia	720,645.85	1,994,735.78	0.00	2,715,381.63



Funds Utilization

Selection Criteria :

Business Unit : SOM10
Period : Jan-Dec (2016)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00096643

Project/Award: 00085379 Institutional Capacity Develop

Period : As Of Dec31,2016

Output #	00096643	Impl. Partner :99999 UNDP	UNDP AMOUNT
Outstanding NEX advances			308,790.08
Undepreciated Fixed Assets			3,126.65
Inventory			0.00
Prepayments			0.00
Commitments			412,252.89

Sum of USD Amount	Column Labels						Grand Total
Row Labels	2454	2473	2474	2910	6623	6664	Grand Total
AP Jnl Vchr	-	-	-	-	-	(0.00)	(0.00)
16005	(162,481.78)	(4,500.00)	(15,500.00)	(16,260.00)	(10,000.00)	(548,164.07)	(756,905.85)
71305						182,150.00	182,150.00
71310						21,000.00	21,000.00
71610	13,385.00						13,385.00
71615				3,150.00			3,150.00
71635			5,500.00				5,500.00
72105	3,000.00						3,000.00
72155						167,430.00	167,430.00
72160						15,690.00	15,690.00
72165	22,943.78			1,700.00		187,864.68	212,508.46
72311				1,200.00			1,200.00
72315	16,130.00			6,200.00			22,330.00
72402	3,000.00						3,000.00
72440						2,779.28	2,779.28
72505	3,051.00			1,010.00	3,000.00	10,480.79	17,541.79
72510					3,000.00		3,000.00
72515	4,930.00			3,000.00			7,930.00
72605						(178,864.68)	(178,864.68)
72615							-
73107	6,475.00					25,150.00	31,625.00
73120	2,000.00						2,000.00
74510	760.00						760.00
74710	800.00						800.00
75705	9,150.00						9,150.00
75706	49,640.00					114,484.00	164,124.00
75707	27,217.00						27,217.00
75709		4,500.00			4,000.00		8,500.00
75711			10,000.00				10,000.00
Grand Total	-	-	-	-	-	(0.00)	(0.00)

Advance (756,905.85)
Total expenditure, i.e. minus advance (account 16005) 756,905.85

Reconciliation Summary - Project 00096643

Reference

ACU portion, i.e. to be audited (vendor name 6664)		
Advance	(548,164.07)	
Expenditure to be audited for 2016 period from advance	548,164.07	
Reclassification to UNDP Expenditure (voucher 00103809)	178,864.68	
Reimbursement (voucher 00108604)	36,857.79	
Total Expenditure of ACU per CDR	763,886.54	Annex 1
NEX Advance Balance as 31 December 2016 per CDR	176,531.86	Annex 2
Reconciliation of CDR with detail (Excel spreadsheet has been provided)		Annex 3

Signed by:

David Akopyan
DCD - Programme



Digitally signed by David Akopyan
DN: cn=David Akopyan, o=UNDP
Somalia, ou=Programme,
email=david.akopyan@undp.org,
c=US
Date: 2017.04.26 19:07:07 +03'00'

BAKER TILLY MERALI'S CPA (K)

P. O. Box 67486 - 00200

NAIROBI, KENYA

TEL: 254 020 444 1383/84

MOB: 0738 600 209

<http://bakertillymeralis.co.ke>



Digitally signed by David Akopyan
DN: cn=David Akopyan, o=UNDP,
ou=Programme, email=david.akopyan@undp.org, c=US
Date: 2017.04.26 17:06:09 +03'00'

Annex 2

Row Labels	Sum of USD Amount
AID COORDINATION UNIT -AUC	176,531.86
MINISTRY OF INTERIOR AND FEDERAL AFFAIRS	10,000.00
MINISTRY OF PLANING PUNTLAND	18,440.00
MINISTRY OF PLANNING INTERNATIONAL COO	43,518.22
MINISTRY OF WOMEN AND HUMAN RIGHTS DEVEL	-
MINISTRY OF WOMEN DEVELOPMENT AND FAMILY	20,000.00
OFFICE OF THE PRIME MINISTER	25,000.00
PUNTLAND CIVIL SERVICE COMMISSION	15,300.00
PUNTLAND GOOD GOVERNANCE BUREAU	-
Grand Total	308,790.08

Annex 3

Row Labels	Sum of USD Amount
61305	66,857.41
61310	52,013.00
62305	11,059.45
62310	46,100.33
62315	4,948.85
62320	37,620.00
62335	35,121.09
62340	(1,843.47)
63330	85,442.50
63335	9,635.43
63365	29,108.86
63520	5,568.87
63530	11,160.95
63535	15,098.61
63540	3,571.54
63545	4,464.37
63550	744.08
63555	9,142.31
63560	744.08
64306	761.00
64307	2,115.00
64308	20,859.93
64309	10,500.00
64322	1,507.50
64324	850.00
64398	430,771.03
65115	22,912.09
65135	1,802.64
71205	656,685.02
71211	231.25
71305	988,784.96
71310	66,716.00
71315	-
71360	125.00
71405	100,143.88
71410	346.58
71415	8,482.54
71505	45,520.98
71510	2,232.00
71520	1,340.85
71525	14,421.16
71530	19,353.00
71535	2,314.45
71540	2,222.51

71541	2,438.02
71545	118.55
71550	3,694.83
71590	10,515.85
71605	87,522.55
71610	89,728.00
71615	91,351.38
71620	101,673.26
71625	19,798.37
71630	7,125.00
71635	6,711.84
72105	3,000.00
72125	185.00
72130	18,001.42
72155	78,747.00
72160	13,620.84
72165	173,894.25
72205	6,000.00
72210	69,925.00
72215	5,780.00
72220	6,000.00
72311	1,356.50
72315	53,315.40
72330	1,407.70
72402	60,651.12
72405	30,922.62
72415	107.39
72425	2,753.73
72435	758.00
72440	35,738.53
72505	26,737.91
72510	12,634.16
72515	7,930.00
72520	-
72605	-
72615	-
72715	-
72805	5,178.34
73105	31,580.00
73107	25,365.00
73110	38.47
73120	2,000.00
73125	194,970.79
73216	35,491.25
73405	-
73406	255.14
74110	8,075.50

74120	65,301.00
74210	7,109.88
74225	9,940.00
74510	32,158.91
74515	-
74520	35.00
74525	73.00
74598	184,605.05
74710	32,039.46
75105	242,283.05
75705	37,072.20
75706	130,249.00
75707	34,972.74
75709	14,310.00
75710	-
75711	13,500.00
76125	1.91
76135	(0.50)
77305	36,295.73
77310	12,704.52
77315	130.75
77320	4,683.83
77357	446.24
77365	1,095.55
77375	12,199.24
77385	2,422.68
77386	734.99
77395	122.51
77396	354.09
77397	122.51
77630	88.05
Grand Total	5,035,707.73

CDR 5,035,707.73

Diff - Triple A is correct, i.e. matching CDR

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

3.2 STATEMENT OF CASH POSITION

**Statement of Cash Position
as at 31 December 2016**

Country Office: UNDP Somalia			
Organisation : Federal Government of Somalia, Office of the Prime Minister, Aid Coordination Unit			
Project title: Strengthening Institutional Performance			
Output No: 00096643			
Period covered: January to December 2016			

		UNDP		ACU	
		Amount US\$	Amount US\$	Amount US\$	
A	Opening Fund Balance				
	Cash in hand			-	
	Bank			8,923	
	2015 CDR - 00096643		9,000	-	
	Sub-Total		9,000	8,923	Note 1
B	Cash Received from UNDP during 2016		931,418	931,313	
	Cash advance	715,696			
	Reimbursement	178,865			
	Advance incorrectly recorded as Reimbursement	36,858			
C	Total Funds Available(A+B) for 2016		940,418	940,236	Note 2
D	Payments/Expenditure for 2016		763,887	903,911	Note 3
	From Cash advance	548,164			
	Reimbursement	178,865			
	Advance incorrectly recorded as Reimbursement	36,858			
F	Closing Fund Balance (C-D)		176,532	36,325	
G	Closing Balance represented by:				
	Cash in hand			-	
	Bank			36,325	
	Nex Advance as 31 December 2016		176,532		
	Total		176,532	36,325	Note 4
G	Variance			-	

Notes

- There is a variance of USD 77 on the opening balance between US\$ 9,000 and US\$ 8,923. The variance is not material
- The difference between total amount of fund disbursed by UNDP Somalia and actual received by ACU is US\$ 105 which relates to Bank charges at US\$ 15 for every transfer by Central bank of Somalia (7 transfer @15= USD105). (US\$ 931,418-931,313)
- Total expenditure recorder by ACU on their ledger was US\$ 903,911 while actual expenditure accepted by UNDP Somalia is US\$ 763,887 hence a variance of US\$ 140,025
- Balance as per bank in the books of ACU is US\$ 36,325 and the excess expenditure in their ledger of US\$ 140,025 . The two make up US\$ 176,532 which is yet to be accounted for by ACU to UNDP Somalia

Signed by: (signature) 
 Name: **Mohamed Ali Mohamed**
 Title: National Project Manager
 Date: **12/05/2017**

Signed by: (signature) 
 Name:
 Title: National Project Director

Signed by: (signature)
 Name:
 Title


 11/9/17

Digitally signed by David Akopyan
 DN: cn=David Akopyan, o=UNDP Somalia, ou=Programme, email=david.akopyan@undp.org, c=US
 Date: 2017.05.12 17:21:50 +03'00'

BAKER TILLY MERALLI'S CPA (K)
 Name: Senior Partner
 TEL: 254 020 444 1383/84
 MOB: 0738 600 209
 http://bakertillymerallis.co.ke

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

3.3 STATEMENT OF ASSETS



ACU Asset List

Class	Quantity	Acquisition Date	Full Description	Location	Serial # or other identifier	Original Value	Condition
Laptops	8	12-01-2014	Dell Latitude E6230	Mogadishu	TAG(S/N): GV89VY1	\$1,529	✓
			Dell Latitude E6230		TAG(S/N): CQJ9VY1	\$1,529	✓
			Dell Latitude E6230		TAG(S/N): 2J99VY1	\$1,529	
			Dell Latitude E6230		TAG(S/N): 4L89VY1	\$1,529	✓
			Dell Latitude E6230		TAG(S/N): 3099VY1	\$1,529	
			Dell Latitude E6230		TAG(S/N): 5JP9VY1	\$1,529	✓
			Dell Latitude E6230		TAG(S/N): 62B9VY1	\$1,529	
			Dell Latitude E6230		TAG(S/N): 4K99VY1	\$1,529	✓
Printer	1		HP Printer - LaserJet ProM401dn		VNHND05544	\$237	✓
Furniture	12	03-05-2015	1 executive table, 1 executive chair, 1 wooden filing cabinet, 1 conference round table & 8 leather Seats		ET1-15, EC1-15, WFC1-15, CRT1-15, LS1-15, LS2-15, LS3-15, LS4-15, LS5-15, LS6-15, LS7-15, LS8-15	\$2,600	1 seat (LS8-15) got spoilt & disposed ✓
Vehicle	1	03-11-2015	Hilux Double Cabin 6 Seater Left Hand Drive LAN25L PRMDEN-U6		Chasis No MROFR22G1E0724066 Engine no. 2KDS370255	\$22,137	✓
Printer	1	15/03/2015	HP Officejet 2620		CN4413G1MG	\$108	✓
Photocopier	1	17/06/2015	KYOCERA TASKalfa 3051ci		No: L874921334	\$6,500	✓
Camera	1		Canon EOS 600 D		Canon DS 126271 (4365157653)	\$800	✓

N

TV	1		Sony 50" Diagonal W800Premium LED (P/N:KDL-50W800B)	Mogadishu	S01-5269363	\$1,329.78	✓	
HDMI Cable	1		5M HDMI Cable DLC-HE50P for Sonny				\$74.47	✓
CGA Cable	1		5M CGA Cable				\$31.91	✓
Wall Mounting	1		TV Wall mounting kit, Wall bracket/Suitable for TVs 42"				\$85.11	✓
APC UPS	1	25/07/2015	APC Smart UPS LCD 1980WATTS 2200VA		P/NSMT2200		\$840.43	✓
	1		4870-64250-312 Prem GS500 720pEE IV 12x		Polycom Premier Extended 3 Yrs Service		\$3,030.25	
	1		COVERAGE : 27200-64250-101 P001 Group 500EU,720 EE4-12		Camera: 060417993 Polycom Real-Presence G500: 431523 Microphone: 821504014411D2		\$5,686.53	✓
					TOTAL		\$55,693.48	

BAKER TILLY MERATIS CPA (K) P. O. Box 67486 - 00200 NAIROBI, KENYA
 TEL: 254 020 444 1383/84
 MOB: 0738 600 209
<http://bakertillymeratis.co.ke>

Asses verified by: Adan Osman for Signature: *Adan*
 Organisation: BIM
 Designation: Auditor
 Date: 30/03/2018

Facilitated by: Mohamed Ali Mohamed Signature: *Mohamed Ali Mohamed*
 Organisation: ACC-OPM-FGS
 Designation: Admin & Finance officer
 Date: 30/03/2018

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

4. ACCOUNTING POLICIES

The principle accounting policies adopted by the project management in the preparation of the combined Delivery Report (CDR) as set below;

- Basis of accounting

The Statement of Expenses (CDR) has been prepared on an accrual basis of accounting. Under this accounting, the basis of accounting expenditure is recognized when incurred regardless of whether the payment has been made.

- Foreign currency translation

Transactions denominated in currencies other than the reporting currency are converted into the US dollars at the UN official exchange rate ruling at the date of transaction.

All disbursements were received in United States Dollar and spent in the same currency as such no translations were required.

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

5. MANAGEMENT LETTER

Our management letter (which is addressed to those charged with governance) covers the following matters:

- A description of the observations and deficiencies identified, an explanation of their potential effects and recommendations to address the potential effects;
- Sufficient information to enable those charged with governance and management to understand the context of the communication;
- A general review of a programme's progress and timeliness relative to progress milestones as stated in the agency work plan. This is not intended to address whether the partner is in compliance with specific covenants relating to performance criteria or outputs in the work plan. However, general compliance with broad covenants, such as implementing the programme with economy and efficiency, might be commented upon, though not with the legal force of an audit opinion.
- The categorisation of observations by risk severity:

Rating	Description
High	Action that is considered imperative to ensure that the agency is not exposed to high risks (i.e. failure to take action could result in major consequences and issues).
Medium	Action that is considered necessary to avoid exposure to significant risks (i.e. failure to take action could result in significant consequences).
Low	Action that is considered desirable and should result in enhanced control or better value for money.

- Management response to our observations and recommendations.

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

No.	Audit Area	Risk Severity	Financial Impact US\$	Reference
A	Financial Audit Findings			
1	Un reconciled cash balance	High	140,207	5.1.1
B	Assessment on internal control			
1	Human resource		-	
1.1	Incomplete personnel files maintained	Medium	-	5.1.2
2	Finance		-	
2.1	Lack of a double entry accounting system	Medium	-	5.1.2
2.2	Missing mileage logs for car hire	Medium	-	5.1.3
3	Procurement			
	N/A	N/A	N/A	N/A
4	Asset management			
4.1	Weaknesses in assets management	Medium	-	5.1.4
5	Cash management			
5.1	Failure to prepare bank reconciliations	High	-	5.1.5
6	General Administration			
6.1	None noted	N/A		
7	Information system			
7.1	None noted	N/A		
C	Compliance Findings			
1	Non-Compliance to reporting requirements	High	-	5.1.6

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

5.1 AUDIT FINDINGS

A. Financial Audit Findings

Finding n°: 5.1.1	Title: Un reconciled cash balance												
Amount in US\$	140,027												
Condition: Review of the funds movement and expenditure incurred for the period 1 January 2016 to 31 December 2016 as attached in section 3 of this report revealed that whilst the ending cash balance as per the Atlas (UNDP statements) was USD 176,532 the ending balance as per ACU accounting records and bank account was USD 36,325. Variance of US\$ 140,207 could not be supported. According to UNDP Somalia CDR reconciliation record provided US\$ 176,532 relates to advances disbursed to ACU. However, as per ACU records the expenditure recorded for the same period as per their ledger was more than the FACE forms and CDR report. ACU did not provide a reconciliation of this amount furthermore the excess expenditure implied that the cash at bank balance was less than what should have been reflected as the balance due to UNDP Somalia. Details are shown below;													
<table border="1"><thead><tr><th>Details</th><th>UNDP Somalia</th><th>ACU</th><th>Variations</th></tr></thead><tbody><tr><td>Total Expenditure (USD)</td><td>763,887</td><td>903,912</td><td>(140,025)</td></tr><tr><td>Cash balance (USD)</td><td>176,532</td><td>36,325</td><td>140,027</td></tr></tbody></table>		Details	UNDP Somalia	ACU	Variations	Total Expenditure (USD)	763,887	903,912	(140,025)	Cash balance (USD)	176,532	36,325	140,027
Details	UNDP Somalia	ACU	Variations										
Total Expenditure (USD)	763,887	903,912	(140,025)										
Cash balance (USD)	176,532	36,325	140,027										
Criteria: It is a best practice in accounting to reconcile funds received from the donor and ensure that at the close of the year, the balances owing from or owed to the donor are correctly explained.													
Implications: There is a lack of audit trail between the balances represented in both UNDP and ACU.													
Recommendation: We recommend that the variance noted be explained.													
Comments from ACU Management: ACU cash position as of 31 st December 2016 of \$36,325 reflects the closing balance of 2016 and takes into account Q4 2016 expenditure of \$176,497.73. However, this expenditure was reported to UNDP and liquidated in UNDP system in February 2017, hence causing this variance as of 31 st December 2016. ACU will work with UNDP to reconcile this audit finding.													
Comments from UNDP Management :- UNDP cash position of USD 176,532.00 is based on 2016 CDR. However, it is noted that the amount has been liquidated by the IP in February 2017, hence this will be reflected in 2017 CDR as expenditure. There is a misreporting of USD 36,858.00 of advance as expenditure. UNDP will ensure that proper recording of expenditure and advance will be undertaken including corrective action in 2017. UNDP will also work with the IP to reconcile this audit finding and request the IP to maintain a complete ledger that can be reconciled with FACE Form.													

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

B. Assessment on internal control

Finding n°: 5.1.2	Title: Incomplete personnel files maintained
Condition: We noted that whilst staff recruitments were properly documented in a general recruitment file, the following weaknesses were identified; <ul style="list-style-type: none">• A specific staff file had not been prepared for each employee• Details of staff leave requests and identification documents were not filed whilst staff had been working in the organisation for more than a year.• Whilst employees had been in the entity for more than one year, there lacked documented evidence of staff appraisals.	
Criteria: The best practice requires that upon recruitment, all staff related documentation including; signed contracts, qualification certificates, leave details, interview notes, personal identification documents, salary increment letters if any should be maintained for future reference.	
Implications: Without proper maintenance of personnel records it may be difficult to keep track of all employees in the unit.	
Recommendation: In order to ensure adequate control over staff in the Ministry, adequate documentation should be filed in specific personnel file. The file should be divided into sections with a file index at the start of each section showing documentation required. There should be a checklist filed at the first section to ensure that all documentation is filed and referenced.	
Comments from ACU Management: Agreed with condition and partially with the recommendation. It should be noted that the ACU is part and parcel of the Office of the Prime Minister and follows the operational procedures of the OPM and the Federal Government. Maintenance of personnel information is predominantly the mandate and responsibility of the National Civil Service Commission. The ACU is not in the position to develop and implement independently government procedural matters. However, as the national system for file maintenance on public sector workers is not yet fully complete and not yet fully rolled out, in the interim, the ACU will start maintaining a temporary system answering to the key concerns indicated in the finding.	

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

Finding n°: 5.1.3	Title: Lack of a double entry accounting system
<p>Condition:</p> <p>We noted that the entity did not use a double entry accounting system in the administration of the project funds rather, it relied on Ms Excel which is not an accounting software and which is prone to errors and manipulation.</p>	
<p>Criteria:</p> <p>According to section 7.1 of the National Financial Procedures Manual “The FGS is required to maintain an accounting system that can record and report on all appropriations, allotments, commitments and expenditures. This includes both recurrent and capital expenditures”</p>	
<p>Implications:</p> <p>The lack of double entry accounting system exposes the financial data to reduced control, inadequate audit trail, errors and manipulation.</p>	
<p>Recommendation:</p> <p>We recommend that the Ministry should acquire a double entry accounting software that adequately suite its operations.</p>	
<p>Comments from ACU Management:</p> <p>Agreed with the described finding, however the recommendation is rejected. ACU is a government agency and needs to comply with government regulations. The Government is in the process of implementing financial management information systems (FMIS) across government institutions. ACU does not have authority to procure and install advanced software systems independently.</p>	

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

Finding n°: 5.1.4	Title: Lack of vehicle logs for car hire costs
Condition: We noted that vehicle hire costs were claimed for vehicles hired for the entire year. Mileage logs had however not been attached to support the costs claimed.	
Criteria: According to best practise all expenditure reported within the project should be adequately supported to substantiate claims to which donor funds are subjected.	
Implications: Without a mileage log it was difficult to ascertain that the vehicle hire costs were utilised wholly and exclusively towards achievement of project objectives.	
Recommendation: We recommend that vehicle hire costs be supported by mileage logs, the logs should show details of mileage covered and should be checked and approved by a senior person. This will form a basis of claiming fuel and long term car hire costs.	
Comments from ACU Management: Agreed with condition and recommendation.	

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

Finding n°: 5.1.5	Title: Weaknesses in Assets Management
<p>Condition:</p> <p>We noted various weaknesses in assets management as follows;</p> <ul style="list-style-type: none">• Whilst an asset register had been prepared, adequate details per item had not been captured i.e. tables and chairs had been grouped in one category i.e. furniture without recording each item independently with its identification mark.• Assets were not tagged.• Assets register prepared however the condition column had not been completed, as such the assets condition could not be established from the register.• There was no evidence of regular assets verification.	
<p>Criteria:</p> <p>It is the responsibility of management to ensure controls are put in place to safeguard assets against loss, theft or even damage. It is in the best practise for management to ensure that all assets are safeguarded from risks as mentioned above.</p>	
<p>Implications:</p> <p>Without proper tagging, regular assets verification, there is reduced control and tracking of assets.</p> <p>Without capturing adequate details i.e. date of purchase when preparing assets register it is not easy to know the exact useful life of an asset.</p>	
<p>Recommendation:</p> <p>We recommend that;</p> <ul style="list-style-type: none">• Details of assets be adequately captured when preparing the assets register• Regular assets verification should be carried out and documentation filed• Assets condition column should be regularly updated, the Ministry could do this by ensuring regular assets verification are conducted.	
<p>Comments from ACU Management:</p> <p>Agree with condition and recommendation.</p>	

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

Finding n°: 5.1.6	Title: Failure to prepare bank reconciliations
<p>Condition:</p> <p>We found that bank reconciliations were not prepared, checked and approved for bank accounts held by the Aid Coordination Unit which are;</p> <ul style="list-style-type: none">• Central bank of Somalia ACU account number 1019• Dahabshiil bank ACU account number 104104041	
<p>Criteria:</p> <p>According to section 7.7 of the National Finance Procedures Manual A reconciliation statement of the consolidated fund will be prepared on at least a monthly basis by the Office of the Accountant General by comparing the bank account statement with the balances detailed in the accounting system (SFMS). The reconciliation is to be dated and signed by the Accountant General and be archived on or before the 10th calendar day of the following month. Any differences arising there from, are to be investigated and promptly resolved. Actions with respect to unresolved differences are to be documented together with the monthly reconciliation.</p>	
<p>Implications:</p> <p>Without preparation of monthly reconciliations, it is difficult to identify any unusual transactions that might be caused by fraud or accounting errors.</p>	
<p>Recommendation:</p> <p>We recommend that bank reconciliations are prepared on monthly basis, checked and approved by a senior person and filed. Any variances arising due to un-presented cheques or un-credited deposits or any other, should be followed up and cleared on a monthly basis.</p>	
<p>Comments from ACU Management:</p> <p>Agreed with condition and recommendation. However, it should be noted that the ACU has no authority over the Office of the Accountant General. ACU will prepare bank reconciliations for internal control purposes, but these cannot be treated as official reconciliation statements which only can be issued by the Office of the Accountant General.</p>	

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

C. Compliance Findings

Finding n°: 5.1.7	Title: Non-Compliance to reporting requirements			
Condition: We noted various instances where UNDP reporting requirements were not complied with as shown in the table below;				
Period (2016)	Report	Due date	Date submitted	Comment
1 January to 31 March	Cumulative financial report Qtr. 1	30 April 2016	12 June 2016	Submitted late
1 April to 30 June	Cumulative financial report Qtr. 2	30 July 2016	8 October 2016	Submitted late
1 July to 30 September	Cumulative financial report Qtr. 3	30 October 2016	10 December 2016	Submitted late
1 October to 30 December	Cumulative financial report Qtr. 3	30 January 2017	25 January 2017	Submitted on time
Criteria: According to the standard letter of agreement between UNDP and ACU article 9. The Ministry is required to submit a cumulative financial report at the end of each quarter via UNDP Country Director or a Representative of UNDP within 30 days after the end of the quarter. The cumulative financial report shall be issued in UNDP standard format Article 10 provides that ACU shall submit progress reports relating to the activities as may reasonably be required by the Project Manager in the exercise of his or her duties.				
Implications: The Ministry did not comply to the requirements of the agreed upon procedures in the standard letter of agreement.				
Recommendation: We recommend that the Unit endeavour complies with the reporting requirements identified in the UNDP standard letter of agreement signed between themselves and the donor to enhance smooth monitoring of the project.				
Comments from ACU Management: Description of the finding is agreed, however the recommendation only partially accepted. It should be noted that ACU provided a consolidated quarterly reporting to UNDP, which is subsequently shared with all partners involved in the Aid Effectiveness and Aid Management work in Somalia. We agreed that this (extensive) quarterly reporting was submitted late. However, the UNDP CD_SIP project prepares on quarterly basis a consolidated report covering all actions SIP is supporting. ACU's contributions to this reporting was ensured in time.				

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

6 FOLLOW UP ON AUDIT FINDINGS

A micro assessment was carried out in 2015 and a report issued in February 2016, below table demonstrates a follow up of implementation weaknesses identified in the assessment:

Category	Weakness Identified	Current status	Management Comments
• Organizational structure and staffing	Inappropriate structure of the organisations Finance department as there was no segregation of duties.	Implemented	N/A
	The IP lacked of a training manual.	Not Implemented	
	The IP did not conduct risk assessments to identify risks to project.	Not Implemented	
• Accounting policies and procedures	The entity did not have an automated accounting system. Financial records are maintained in Microsoft Excel spreadsheets and manual registers.	Not implemented	
	IP did not have a standards chart of accounts.	Implemented	N/A
	The IP did not have a cost allocation policy.	Not implemented	
	The IP did not have policies and procedures that clearly provided guidance for proper accountability.	Implemented – the IP uses National Financial Procedures Manuals and a recently developed interim financial manual	N/A
	Bank reconciliations were not prepared by the IP on a monthly basis.	Not Implemented	
	Invoice processing procedures do not provide for comparison of	Implemented	N/A

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

Category	Weakness Identified	Current status	Management Comments
	invoice quantities, prices and terms with those indicated on the purchase order and records of goods actually received.		
	Invoices are not cancelled with a 'PAID' stamp once payment is made.	Implemented	N/A
	IP did not prepare and maintain a fixed asset register.	Implemented	N/A
	IP did not have a fraud risk management	Not Implemented	
• Internal audit	The entity did not have an internal audit function	Not implemented	
• Financial Audit	The IP had not been audited by an independent auditor	Not Implemented – was informed IP had been audited by Auditor General however they are yet to get the report	
• Reporting and monitoring	The reporting system was manual and done in Excel and therefore it has no capacity to link financial plans with physical progress.	Not implemented	
	IP did not prepare the standard financial statements (income and expenditure, Statement of Financial Position and cashflow)	Not implemented	
• Information systems	The Financial Management System is not computerized/ automated. Financial records are maintained manually and in spread sheets.	Not implemented	
	IP did not have documented policies and procedures to	Not implemented	

United Nations Development Programme (UNDP) Somalia**Project title:** Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)**Financial audit of the projects implemented by:** Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit**Atlas project Number:** 00096643**Atlas Award Number:** 00085379**Period Subject to Audit:** 1 January 2016 to 31 December 2016

Category	Weakness Identified	Current status	Management Comments
	safeguard access to financial data such as access rights based on user roles, frequency of data back-up, use of passwords etc. as a result of confidentiality, integrity and availability of data are not implemented.		
	Management has not established formal policies and procedures to safeguard the confidentiality, integrity and availability of data.	Implemented	N/A
<ul style="list-style-type: none">Procurement	<p>IP lacked a procurement manual, a procurement department, a computerized procurement system, IP did not have formal guidelines to assist management in dealing with conflict of interest.</p> <p>IP did not have a fraud risk policy, procurement committee.</p> <p>IP did not rotate staff positions for internal control procedures.</p> <p>IP did not have a process of pre-qualifying suppliers, no database on active suppliers, no track of past performance with suppliers, no regular check on market prices, no documented procurement strategy, no established procedures for handling complaints.</p>	Not Implemented	

United Nations Development Programme (UNDP) Somalia

Project title: Somalia Capacity Development - Strengthening Institutional Performance Project (SIP)

Financial audit of the projects implemented by: Federal Government of Somalia, Office of the Prime Minister-Aid Coordination Unit

Atlas project Number: 00096643

Atlas Award Number: 00085379

Period Subject to Audit: 1 January 2016 to 31 December 2016

7 FACE FORMS

Period
January -March ,2016 (A)
January -March ,2016 (B)
January -March ,2016 (C)
April -June ,2016
April -June ,2016 -Reimbursement
May-July, 2016
July -September, 2016

FACE Form

Funding Authorization and Certificate of Expenditures
Country: Somalia
Programme Code & Title: Strengthening Institutional Performance (SIP)
Project Code & Title: UNDP - 00096643
Responsible Officer(s): Pau Blanquer
Implementing Partner: Aid Coordination Unit - Office of the Prime Minister

UN Agency: UNDP

Date: 8-Jun-16

Type of Request:
 Direct Cash Transfer (DCT)
 Reimbursement
 Direct Payment

Currency: USD

REPORTING

REQUESTS / AUTHORIZATIONS

Activity Description from AWP with Duration	Coding for UNDP	REPORTING				REQUESTS / AUTHORIZATIONS			
		Authorised Amount LOA	Actual Project Expenditure - Q1	Expenditure accepted by UNDP - Q1	Total Balance (LOA)	New Request Period & Amount (01/01/2016 - 31/03/2016)	Authorised Amount for Reimbursement for Q1	Outstanding Authorised Amount (LOA Balance)	
		A	B	C	D=A-C	E	F	G= D-F	
1 ACU established and operational (includes ACU salaries, ACU travel costs, communications, office costs and security) (01/2016 - 03/2016)	71300 Salaries*	249,000	89,565	89,565	159,435		89,565	159,435	
	71300 Consultancy Services	18,000							
	71300 Technical Assistance	0	6,000	6,000	(6,000)		6,000	(6,000)	
	71600 Travel	17,430	9,088.00	9,088	8,342		9,088	8,342	
	72400 Communication (ICT/Office Costs)	10,240	4,098	4,098	6,142		4,098	6,142	
	74000 Others (Miscellaneous operating expenses)	0.00	131.03	131.03	(131.03)		131.03	(131)	
	72100 Security	28,500	7,000	7,000	21,500		7,000	21,500	
Sub-total		323,170.00	115,882.00	115,882.00	207,288.00	0.00	115,882.00	189,288.00	
2 Engagement of regions in Compact implementation facilitated (includes salaries of regional coordination officers and facilitators of Compact consultations, travel costs and organization of workshops/consultations) (01/2016 - 03/2016)	71300 Consultancy Services	30,000	18,000	18,000	12,000		18,000	12,000	
	71600 Travel	21,100	0	0	21,100		0	21,100	
	75700 Workshops	12,387.17	0	0	12,387.17		0	12,387.17	
Sub-total		63,487	18,000	18,000	45,487.17	0.00	18,000.00	45,487	
3 PSG Working Groups operational (includes salaries of PSG Coordination officers, travel costs and costs organization of PSG meetings/workshops) (01/2016 - 03/2016)	71300 Salaries*	45,000	45,000	45,000	0		45,000	0	
	71600 Travel	79,480	0	0	79,480		0	79,480	
	75700 Workshops	22,977.79	0	0	22,978		0	22,978	
Sub-total		147,458	45,000	45,000	102,457.79	0.00	45,000.00	102,457.79	
Bank Account Balance, 6th April 2016		0.00			(17.32)		(17.32)	(17.32)	
GRAND TOTAL		534,114.96	178,882.00	178,882.00	355,215.64	0.00	178,864.68	337,215.64	

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: **9-Jun-16**

Name: **Mohamed Ali Mohamed**

(On behalf of Ahmed Atef, Director



Title: **Admin & Finance Officer, ACU-OPM, FGS**

NOTES:

* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR UNDP USE ONLY:

Cleared by Project Manager:

Name: Pablo Blanquer, OIC, SIP Project
Date: _____

Approved by Programme:

Name: Albert Soer, CD Programme Manager
Date: _____

Approved by DCD-P:

Name: David Akopyan, Deputy Country Director - Programmes
Date: _____

* The total amount authorized for reimbursement payment is **USD 178,664.88** deducting the amount that is balance in the account of ACU (\$17.32).

FACE Form

Funding Authorization and Certificate of Expenditures

Country: Somalia
 Programme Code & Title: Strengthening Institutional Performance (SIP)
 Project Code & Title: UNDP PL - 00093049
 Responsible Officer(s): Pau Bianquer, Albert Soer
 Implementing Partner: Aid Coordination Unit - Office of the Prime Minister

UN Agency: UNDP

Date: 15-May-16

Type of Request:

- Direct Cash Transfer (DCT)
 Reimbursement
 Direct Payment

Currency: USD

REPORTING

REQUESTS / AUTHORIZATIONS

Activity Description from AWP with Duration	Coding for UNDP						Balance D=A-C	New Request Perfod & Amount (01/01/2016 - 31/03/2016	Authorised Amount F=E-D	Outstanding Authorised Amount G=D+F
	Authorised Amount A	Actual Project Expenditure B	Expenditure accepted by UNDP C							
1 ACU established and operational (includes ACU salaries, ACU travel costs, communications, office costs and security) (01/2016 - 03/2016)	71300	Local Consultants	28,500	28,500	28,500	0	82,500	82,500	82,500	
	71300	Technical Assistance	2,000	2,000	2,000	0	6,000	6,000	6,000	
	71600	Travel	5,008	5,008.00	5,008	0	9,270	9,270	9,270	
	72400	Communication	2,342.77	2,397.78	2,397.78	(55.01)	1,400.00	1,455	1,400	
	74000	Miscellaneous operating expenses	495.00	495.00	495.00	0.00	330.00	330	330	
	72100	Contractual services	10,300	10,300	10,300	0	7,000	7,000	7,000	
		Sub-total	48,645.77	48,700.78	48,700.78	(55.01)	106,500.00	106,555	106,500.00	
2 Engagement of regions in Compact implementation facilitated (includes salaries of regional coordination officers and facilitators of Compact consultations, travel costs and organization of workshops/consultations) (01/2016 - 03/2016)	71300	Local Consultants	22,000	22,000	22,000	0	18,000	18,000	18,000	
	71600	Travel	14,788	14,788	14,788	0	6,280	6,280	6,280	
	75700	Training, Workshops & Conference	11,110	11,110	11,110	0		0	0	
	Sub-total	47,898	47,898	47,898	0.00	24,280	24,280	24,280		
3 PSG Working Groups operational (includes salaries of PSG Coordination officers, travel costs and costs organization of PSG meetings/workshops) (01/2016 - 03/2016)	71300	Local Consultants	15,000	15,000	15,000	0	45,000	45,000	45,000	
	71600	Travel	44,945	44,945	44,945	0		0	0	
	75700	Training, Workshops & Conference	5,280	5,280	5,280	0	3,102	3,102	3,102	
	Sub-total	65,225	65,225	65,225	0.00	48,102	48,102	48,102.00		

	15	15	15	15	0	0
Indirect costs						
Bank transfer charge						
Central Bank of Somalia Commission	2,511.23	2,511.23	2,511.23	0.00		0
Staff Income Tax Reimbursement	3,135	3,135	3,135	0		0
	5,661.23	5,661.23	5,661.23	0.00	0.00	0.00
Bank Account Balance, 28th Dec 2015	72.33			72.33	(72.33)	0.00
Bank Account Balance, 6th April 2016					(17.32)	(17.32)
GRAND TOTAL	167,502.33	167,485.01	167,485.01	17.32	178,864.68	178,864.68

CASH RECONCILIATION	
Balance brought forward 28th Dec 2015	72.33
Advance, last tranche of July 2015 - Jan 2016 LOA	167,430.00
Total expenditure for this	(167,485.01)
Total Balance in ACU Bank Account as of the reporting period (15/05/2016)	17.32

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: **16-May-16**

Name: **Ahmed Alnte**

Title: **Director, ACU-OPM, FGS**

NOTES:

* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR UNDP USE ONLY:

Cleared by Project Manager:

Name: _____
Date: _____

Approved by Programme:

Name: _____
Date: _____

Approved by DCD-P:

Name: _____
Date: _____

FACE Form

Funding Authorization and Certificate of Expenditures

Country:

Somalia

Program Code & Title:

Strengthening Institutional Performance (SIP)

Project Code & Title:

UNDP PL - 00093049

Responsible Officer(s):

Pau Blanquer, Albert Soer

Implementing Partner:

Aid Coordination Unit - Office of the Prime Minister

Currency: USD

UN Agency: UNDP

Date: 15-May-16

Type of Request:

Direct Cash Transfer (DCT)

Reimbursement

Direct Payment

REPORTING

REQUESTS / AUTHORIZATIONS

Activity Description from AWP with Duration	Coding for UNDP		Authorised Amount	Actual Project Expenditure	Expenditure accepted by UNDP	Balance	New Request Period & Amount (01/01/2016 - 31/03/2016)	Authorised Amount	Outstanding Authorised Amount
	A	B							
1 ACU established and operational (includes ACU salaries, ACU travel costs, communications, office costs and security) (01/2016 - 03/2016)	71600	Travel	3660	3,660	3,660	0			
	72400	Communication	162.22	162.22	162	0		0	0
	Sub-total		3,822.22	3,822.22	3,822.22	0.00	0.00	0	0.00
2 PSG Working Groups operational (includes salaries of PSG Coordination officers, travel costs and costs organization of PSG meetings/workshops) (01/2016 - 03/2016)	75700	Training, Workshops & Conference	5,028	5,028	5,028	0		0	0
	Sub-total		5,028	5,028	5,028	0.00	0	0	0.00
		Bank transfer charge	15	15	15	0		0	0
Indirect costs		Central Bank of Somalia Commission	134.78	134.78	134.78	0.00		0	0
			149.78	149.78	149.78	0.00	0.00	0.00	0.00
Bank Account Balance			0.00			0.00			
GRAND TOTAL			9,000.00	9,000.00	9,000.00	0.00	0.00	0.00	0.00

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

- The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.
- The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost-estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 16-May-16

Name: Ahmed Alinte

Title: Director, ACU-OPM, FGS



NOTES:

* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR UNDP USE ONLY:

Cleared by Project Manager:

Name: _____

Date: _____

Approved by Programme:

Name: _____

Date: _____

Approved by DCD-P:

Name: _____

Date: _____

FACE Form

Funding Authorization and Certificate of Expenditures

UN Agency: UNDP

Date: 11-Aug-16

Country: Somalia

Programme Code & Title: Strengthening Institutional Performance (SIP)

Project Code & Title: UNDP PL - 00096643

Type of Request:

- Direct Cash Transfer (DCT)
 Reimbursement
 Direct Payment

Responsible Officer(s): Pau Blanquer

Implementing Partner: Aid Coordination Unit - Office of the Prime Minister

Currency: USD

REPORTING

REQUESTS / AUTHORIZATIONS

Activity Description from AWP with Duration	REPORTING						REQUESTS / AUTHORIZATIONS		
	Authorised Amount LOA (April-June 2016)	Actual Project Expenditure	Expenditure accepted by UNDP	Balance	New Request Period & Amount (01/07/2016 - 30/09/2016)	Authorised Amount	Outstanding Authorised Amount		
	A	B	C	D=A-C	E	F	G=D+F		
1	ACU established and operational (includes ACU salaries, ACU travel costs, communications, office costs and security) (04/2016 - 06/2016)	55,500	58,125	58,125	(2,625)	55,500	52,875		
	Salaries	6,000	6,270	6,270	(270)	6,000	5,730		
	Consultancy Services	2,550	0	0	2,550	1,950	945		
	Travel	2,550	2,779.28	2,779.28	(229.28)	2,550	2,321		
	Communication (ICT/Office costs)	10,500	10,500	10,500	0	6,000	6,000		
	Security	77,100.00	77,674.28	77,674.28	(574.28)	72,000.00	70,994.71		
	Sub-total	12,000	12,560	12,560	(560)	0	(560)		
2	Engagement of regions in Compact implementation facilitated (includes salaries of regional coordination officers and facilitators of Compact consultations, travel costs and organization of workshops/consultations) (04/2016 - 06/2016)	0	0	0	0	9,500	9,500		
	Travel	1,200	0	0	1,200	8,837.17	8,837.17		
	Workshops	13,200.00	12,560	12,560	640.00	18,337.17	18,337.17		
	Sub-total	0	0	0	0	0	0		
3	PSG Working Groups operational (includes salaries of PSG Coordination officers, travel costs and costs organization of PSG meetings/workshops) (04/2016 - 06/2016)	32,000	0	0	32,000	8,980	40,980		
	Travel	9,477.79	0	0	9,478	3,000	12,478		
	Workshops	41,477.79	0	0	41,477.79	11,980.00	53,457.79		
	Sub-total	131,777.79	90,234.28	90,234.28	41,543.74	101,245.93	142,855.62		
Q1 Account Balance & Bank Account Balance, 30th June 2016									
GRAND TOTAL									

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: 11-Aug-16

Ahmed Ainte



Title: Director, ACU-OPM, FGS

NOTES:

* Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR UNDP USE ONLY:

Cleared by Project Manager:

Approved by Programme:

Approved by DCD-P:

Name: Francis Luwangwa, SIP Project Manager Mogadishu

Date: _____

Name: Sujitha Sekharan CD Programme Manager OIC

Date: _____

Name: David Akopyan, Deputy Country Director - Programmes

Date: _____

FACE Form

Funding Authorization and Certificate of Expenditures

UN Agency: UNDP

Date: 15-Dec-16

Country: Somalia

Programme Code & Title: Strengthening Institutional Performance (SIP)

Type of Request:

Direct Cash Transfer (DCT)

Reimbursement

Direct Payment

Project Code & Title: UNDP PL - 00096643

Responsible Officer(s): Pau Blanquer

Implementing Partner: Aid Coordination Unit - Office of the Prime Minister

Currency: USD

REPORTING

REQUESTS / AUTHORIZATIONS

Activity Description from AWP with Duration	REPORTING				REQUESTS / AUTHORIZATIONS			
	Authorised Amount LOA (Apr-June 2016)	Actual Project Expenditure	Expenditure accepted by UNDP	Balance	New Request Period & Amount (01/04/2016 - 30/06/2016)	Authorised Amount	Outstanding Authorised Amount	
	A	B	C	D=A-C	E	F	G=D+F	
1 ACU established and operational (includes ACU salaries, ACU travel costs, communications, office costs and security) (04/2016 - 06/2016)	Salaries		0	0		0	0	
	Consistency Services		0	0		0	0	
	Travel		0	0		0	0	
	Communication (ICT/Office costs)		0.00	0.00	0.00		0.00	0.00
	Security		0	0	0		0	0
	Sub-total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Engagement of regions in Compact implementation facilitated (includes salaries of regional coordination officers and facilitators of Compact consultations, travel costs and organization of workshops/consultations) (04/2016 - 06/2016)	Consistency Services		0	0		0	0	
	Travel		0	0		0	0	
	Workshops		0.00	0.00	0.00	0.00	0.00	
	Sub-total	0.00	0	0	0.00	0.00	0.00	0.00
3 PSG Working Groups operational (includes salaries of PSG Coordination officers, travel costs and costs organization of PSG meetings/workshops) (04/2016 - 06/2016)	Salaries		0	0		0	0	
	Travel		0	0		27,380	27,380	
	Workshops		0	0		9,478	9,478	
	Sub-total	0.00	0	0	0.00	36,857.79	36,857.79	36,857.79
GRAND TOTAL	0.00	0.00	0.00	0.00	36,857.79	36,857.79	36,857.79	



CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures are attached when required, for the period of five years from the date of the provision of funds.

Date Submitted: 15-Dec-16

Ahmed Ainte

Title: **Director, ACU-OPM, FGS**

NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart

FOR UNDP USE ONLY:

Cleared by Project Manager:

Approved by Programme:

Approved by DCD-P:

Name: Pau Blanquer, Prog Specialist - ACU Date: _____	Name: Albert Soer, CD Programme Manager Date: _____	Name: David Akopyan, Deputy Country Director - Programmes Date: _____
--	--	--

FACE Form

UN Agency: UNDP **Date: 12-Oct-16**

Funding Authorization and Certificate of Expenditures

Country: Somalia

Programme Code & Title: Strengthening Institutional Performance (SIP)

Project Code & Title: UNDP PL - 00096643

Responsible Officer(s): Pau Blanquer

Implementing Partner: Aid Coordination Unit - Office of the Prime Minister

Type of Request:
 Direct Cash Transfer (DCT)
 Reimbursement
 Direct Payment

Currency: USD

		REPORTING					REQUESTS / AUTHORIZATIONS		
		Authorized Amount LOA (May-July 2016)	Actual Project Expenditure	Expenditure accepted by UNDP	Balance	New Request Period & Amount (01/08/2016 - 30/09/2016)	Authorised Amount	Outstanding Authorised Amount	
1	2	A	B	C	D=A-C	E	F	G=F-E	
	Salaries	52,875	19,375	19,375	33,500	36,125	36,125	69,625	
	Consultancy Services	5,730	2,090	2,090	3,640	3,910	3,910	7,550	
	Travel	3,494.71	5,383	5,383	(1,888)	9,347	9,347	7,459	
	Communication (ICT/Office costs)	2,320.72	2,233.46	2,233.46	87.26	2,606.00	2,606.00	2,693.26	
	Security	6,000	3,500	3,500	2,500	7,000	7,000	9,500	
	Sub-total	70,420.43	32,581.46	32,581.46	37,838.97	58,988.00	58,988.00	96,826.97	
	Consultancy Services	(560)	3,140	3,140	(3,700)	5,860	5,860	2,160	
	Travel	9,500	10,245	10,245	(745)	8,255	8,255	7,510	
	Workshops	10,037.17	360	360.00	9,677.17	13,367.00	13,367.00	23,044.17	
	Sub-total	18,977.17	13,745	13,745	5,232.17	27,482.00	27,482.00	32,714.17	
	Salaries	0	15,690	15,690	(15,690)	29,310	29,310	13,620	
	Travel	8,980	33,415	33,415	(24,435)	54,110	54,110	29,675	
	Workshops	3,000.00	4,860	4,860	(1,860)	10,300	10,300	8,440	
	Sub-total	11,980.00	53,965.0	53,965.0	(41,985.00)	93,720.00	93,720.00	51,735.00	
	Q1 Account Balance & Bank Account Balance, 30th June 2016	0.23			(65.72)				
	GRAND TOTAL	101,377.83	100,291.46	100,291.46	1,020.42	180,190.00	180,190.00	181,210.42	

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. Any discrepancy between actual and estimated expenditures for these expenditures can be made available for examination, when required, for the period of five years from the date of the provision of funds.

Date Submitted: **16-Nov-16**

Ahmed Ainte



NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.



Director, ACU-OPM, FGS

FOR UNDP USE ONLY:

Cleared by Project Manager:

Name: Pau Blancquer, Prog Specialist - ACU

Date: _____

Approved by Programme:

Name: Albert Soer, CD Programme Manager

Date: _____

Approved by DCD-P:

Name: George Conway, Country Director

Date: _____

CERTIFICATION

The undersigned authorized officer of the above-mentioned implementing institution hereby certifies that:

The funding request shown above represents estimated expenditures as per AWP and itemized cost estimates attached.

The actual expenditures for the period stated herein has been disbursed in accordance with the AWP and request with itemized cost estimates. The detailed accounting documents for these expenditures can be made available to the donor, when requested.

Date Submitted: 12-Oct-16

Title: Ahmed Ainte



Title: Director, ACU-OPM, FGS



NOTES: * Shaded areas to be completed by the UN Agency and non-shaded areas to be completed by the counterpart.

FOR UNDP USE ONLY:

Cleared by Project Manager:

Approved by Programme:

Approved by DCD-P:

Name: Pau Blanquer, Prog Specialist - ACU

Date: _____

Name: _____

Date: _____

Name: Albert Soer, CD Programme Manager

Date: _____

Name: _____

Date: _____

Name: David Akopyan, Deputy Country Director - Programmes

Date: _____