

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP NIGERIA

**DEMOCRATIC GOVERNANCE FOR DEVELOPMENT:
DEEPENING DEMOCRACY IN NIGERIA**
(Directly Implemented Project No. 56855, Output No. 69949)

Report No. 1466

Issue Date: 30 September 2015

**Report on the Audit of UNDP Nigeria
Democratic Governance for Development: Deepening Democracy in Nigeria
(Project No. 56855, Output No. 69949)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), conducted from 29 June to 21 July 2015 an audit of Democratic Governance for Development: Deepening Democracy in Nigeria (Project No. 56855, Output No. 69949) (the Project), which is directly implemented and managed by the UNDP Country Office in Nigeria (the Office). The last audit of the Project was conducted by OAI in 2014 and covered project expenditure from 1 January 2012 to 31 December 2013.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January 2014 to 31 December 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as the Statement of Assets. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: organization and staffing, project management, human resources management, financial and cash management, procurement, asset management, information systems and general administration. The audit did not include activities and expenses incurred or undertaken by United Nations agencies. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Overall audit rating

Based on the audit report and corresponding management letter submitted by the audit firm, OAI assessed the management of the Project as **satisfactory**, which means, "Internal controls, governance and risk management processes as applicable to the Project's financial statements were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity." The details of the audit results are presented in the table below:

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
17,226	Unqualified	112	Unqualified

* Expenditures recorded in the Combined Delivery Report were \$17,485,771. Excluded from the audit scope were transactions that relate to expenditures of other United Nations agencies (\$260,066).

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

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." The recommendation includes action to address non-compliance with the required number of references to be furnished by contractors involved in the execution of projects above \$100,000.

The recommendation aims to ensure compliance with legislative mandates, regulations and rules, policies and procedures.

Implementation status of previous OAI audit recommendations: Report No. 1327, issued on 20 June 2014.

Total recommendations: 2

Implemented: 2

Management comments and action plan

The United Nations Resident Coordinator and UNDP Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Ostveiten
Director
Office of Audit and Investigations

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UNITED NATIONS DEVELOPMENT PROGRAMME

DIM Audit Report and Management Letter (FY2014)

Democratic Governance for Development Programme

Project No. 00056855 Output No. 00069949

September 2015

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
AUDIT REPORT AND MANAGEMENT LETTER**

18 September 2015

**FINANCIAL, INTERNAL CONTROLS AND SYSTEMS AUDIT OF
DIRECTLY IMPLEMENTED PROJECT
DEMOCRATIC GOVERNANCE FOR DEVELOPMENT**

Project name:	Democratic Governance for Development
Project number :	00056855
Output number:	00069949
Country:	Nigeria
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January 2014 to 31 December 2014

Table of Contents

1.	Audit Objectives and Scope	3
1.1	The Engagement Context	3
1.2	Audit objectives and scope	3
2.	Audit opinions	5
2.1	Certification of Statement of Expenditure/ Combined Delivery Report (CDR)	5
2.2	Certification of Statement of Assets	5
3.	Management Letter	7
3.1	Purpose of the Management Letter	7
3.2	Executive Summary	7
3.3	Audit Findings	8
3.4	Follow up on previous audits	11
	Annexes	12
Annex 1:	Combined Delivery Report	12
Annex 2:	Statement of Assets	13
Annex 3:	List of Acronyms	14

1. Audit Objectives and Scope

1.1 The Engagement Context

Moore Stephens LLP entered into a contract with UNDP on 13 May 2015 for the audit of the Project: 'Deepening Democracy in Nigeria' (UNDP Project No. 00056855 and Output No. 00069949), which is directly implemented (DIM) by UNDP Nigeria. The period subject to audit was 1 January 2014 to 31 December 2014.

1.2 Audit objectives and scope

The purpose of the audit was to express an opinion on whether:

- the Combined Delivery Report for the period from 1 January 2014 to 31 December 2014 presents fairly, in all material respects, expenditures incurred on the project and whether these expenditures were incurred: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents;
- the Statement of Assets as at 31 December 2014 presents fairly, in all material respects, the balance of inventory of the project.
- No opinion has been expressed on the Statement of Cash, because no dedicated bank account for the DIM project has been established. The cash transactions of the audited DIM project were made through the country office bank account, thus an opinion on the Statement of Cash is not required.

Our Terms of Reference also included an overall assessment of the operational and internal control systems that are in place for the management of the Project so that the related transactions are processed in accordance with UNDP policies and procedures for the achievement of the project objectives. Our assessment of the internal control system covered the following areas as applicable:

Organisation & Staffing

Assess the overall project structure for effective work flows and management arrangements, including assignment of authority, accountability and responsibility to staff.

Internal Controls

Carry out an assessment of internal controls including the different levels of delegated authority for different operational functions and distribution of project management responsibilities to achieve project goals while ensuring appropriate segregation of duties in general so as to minimise risks.

Programme and Project Management

Assess the management aspects in terms of approval of the project, financial management of project funds, and monitoring of implementation towards achievement of project objectives. This includes reporting to the, Steering Committee, Project Board and/or Donors.

Human Resources

Assess competitiveness and transparency of the recruitment process; and effectiveness of the management of project personnel, including contract administration, performance evaluation and payment of salaries and allowances.

Finance

Assess the compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices, project staff, etc.

Procurement

Assess whether goods, services and civil works for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures. This includes management of obligations and appropriate assessment of goods or services delivered and monitoring performance of the contractors, before payment.

Assets Management

Assess whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence.

Cash Management

Review the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office.

Information Systems

Assess the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects.

General Administration

These include areas of operations not specifically covered above and for which expenses are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, lease and maintenance of office premises.

Follow up on previous audits

To the extent feasible, assess the status of implementation of the previous audits' recommendations done within the last three years.

2. Audit opinions

The Director
Office of Audit and Investigations, UNDP

2.1 Certification of Statement of Expenditure/ Combined Delivery Report (CDR)

We have audited the expenditure as set out in the attached UNDP Statement of Expenditure, also known as the Combined Delivery Report ('the CDR' – see Annex 1), for the project 'Democratic Governance for Development' (UNDP Project No. 00056855 and Output No.00069949) for the period from 1 January 2014 to 31 December 2014.

Respective responsibilities of the UNDP Country Office and Auditors

The CDR is the responsibility of the UNDP Country Office. Our responsibility is to express an opinion on the CDR based on our audit.

Our audit was carried out in accordance with International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the CDR is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the CDR. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the CDR.

Scope of the Audit

The scope of our audit was as set out in our Terms of Reference and included obtaining evidence for the amounts and disclosures in the CDR sufficient to express an opinion as to the overall financial position of the project within the scope of our audit. We have taken into account all the available evidence presented to us during our fieldwork which concluded on 21 July 2014. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the attached Combined Delivery Report (CDR) total of \$17,485,771 and Funds Utilisation Statement, excluding UN Agencies Expenditure of \$260,066, representing the expenditure within the scope of our audit, presents fairly in all material respects the expenditure incurred by the project for the period 1 January 2014 to 31 December 2014 in accordance with UNDP accounting requirements. The expenditures incurred were (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

2.2 Certification of Statement of Assets

We have audited the accompanying Statement of Assets for the project 'Democratic Governance for Development' (UNDP Project No. 00056855 and Output No.00069949) for the period from 1 January 2014 to 31 December 2014 (see Annex 2).

Respective responsibilities of the UNDP Country Office and Auditors

The statement is the responsibility of the management of the project. Our responsibility is to express an opinion on the statement based on our audit.

Our audit was carried out in accordance with International Standards on Auditing insofar as these standards can be usefully applied in this financial audit and its specific compliance context. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement.

Scope of the Audit

The scope of our audit was as set out in our Terms of Reference and included obtaining evidence for the amounts and disclosures in the statement sufficient to express an opinion on it.

We have taken into account all the available evidence presented to us during our fieldwork which concluded on 21 July 2015 and the subsequent comments and information provided by the UNDP Country Office up to 27 August 2015. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, the Statement of Assets presents fairly in all material respects, the inventory balance of the project (at acquisition cost) amounting to \$112,445 as at 31 December 2014 in accordance with UNDP accounting requirements.

A handwritten signature in black ink, appearing to read 'I. Murphy'.

Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

Date: 18 September 2015

3. Management Letter

3.1 Purpose of the Management Letter

As set out in our Terms of Reference, a Management Letter was to be prepared and attached to the Audit Report in order to bring to the attention of UNDP our observations arising as a result of our financial audit regarding areas of improvement in the overall operational and control systems of the DIM project.

Section 3.2 'Executive Summary' lists the overall ratings of each audit area and summarises the findings which came to our attention during the financial audit of the project 'Democratic Governance for Development' for the period from 1 January 2014 to 31 December 2014.

We report our observations and recommendations on an audit area basis and these are detailed in section 3.3 'Audit Findings'.

3.2 Executive Summary

Audit area	Overall rating	Number of findings/ priority rating	
		High	Medium
Organization and Staffing	Satisfactory	0	0
Internal Controls	Satisfactory	0	0
Programme and Project Management	Satisfactory	0	0
Human Resources	Satisfactory	0	0
Finance	Satisfactory	0	0
Procurement	Satisfactory	0	1
Assets Management	Satisfactory	0	0
Cash in hand Management (Petty Cash)	Satisfactory	0	0
Information Systems	Satisfactory	0	0
General Administration (GMS Charge)	Satisfactory	0	0
Follow up on previous year audit recommendation.	Satisfactory	0	0
Total		0	1
Overall Rating of Controls		Satisfactory	

3.3 Audit Findings

Procurement

Overall rating: Satisfactory

Finding no: 1	Title: Non-compliance with relevant procurement requirement
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Observation: Contractors / Civil Society Organisations involved in the execution of projects above \$100,000 should have provided the required three references for recent works / activities carried out by them as set out in the POPP. There was no record on file showing that these references were obtained and followed up.

Cause: This is as a result of poor supervision and inadequate oversight by the Country Office.

Consequence:

1. Poor implementation of core aspects of the project is possible if unqualified vendors are engaged. This situation could and should be prevented by obtaining references and following up on these references during the selection process.
2. The project has not been able to determine the ability and suitability of the vendor to implement the project.

Priority: Medium

Recommendation: References provided by contractors executing major aspects of the project should be obtained and followed up. Copies / records of communications with the referees should be made / obtained and kept on file. If a contractor is selected following a prequalification exercise or from a roster of eligible Civil Society Organizations, then we recommend that such procurement documentation is maintained on file in all cases where NGOs/CSOs are appointed to participate in project activities for the audit trail.

Management comments: In anticipation of the 2011 Nigerian General Elections, the Service Centre at the Country Office undertook a rigorous prequalification exercise in 2010 to establish a comprehensive roster of Civil Society Organizations (CSOs) for the provision of civic and voter education and election observation across all six geopolitical zones in Nigeria. This highly commended process recognised as best practice by many, yielded a roster of 682 eligible CSOs. Prequalifying criteria reviewed experience and expertise in thematic areas, quality and calibre of personnel, financial capacity, past similar experience amongst others. The same criteria were applied in a re-assessment of the CSOs to update the roster in 2013/2014 as part of the preparation for the 2015 General Elections. Following this update, the RFP for Civic and Voter Education was sent only to eligible CSOs on the updated roster. Given this was a targeted prequalified market that had already met UNDP's criteria, conducting additional reference would not have added value to the process.

The initial roster building was meant to reduce delays at the later stage and references were sought at roster consolidation stage. However though the work was done, the relevant documents of proof were not produced/shown to auditors when required.

As stated the oversight of this procurement did not revisit this roster as a final check on the reference issue and so we agree there is some work to be done on this by CO management.

Responsible managers: Deputy Country Director (Operations)

Expected completion date: 15 October 2015

Auditors' response: We acknowledge the audit evidence provided to us by the Country Office consisting of the request for Expressions of Interest dated 30 May 2010 for NGOs to submit applications for pre-qualification to be placed on a Roster of NGOs in the fields of:

- Elections
- Media
- Conflict Management]
- Political Parties
- Gender
- Human Rights, Rule of Law and Access to Justice
- Youth
- Other Democratic Governance Areas

We also acknowledge the further audit evidence provided to us by the Country Office consisting of the Capacity Assessment Report of the Civil Society Organisations responding to the Expression of Interest from December 2012.

Nevertheless, the specific NGO/CSO appointments identified by our audit fieldwork testing consist of the following organisations engaged in 2014:

CC Ref. 99742 for US\$ 101,220

KTR Ref. 99610 for US\$ 142,359

NR Ref. 101569 for US\$ 151,524

In each case we have not sighted the required three references for recent works/activities required by the POPP. None of these organisations were pre-selected under the Roster evidenced by the aforementioned Capacity Assessment Report. The finding is therefore retained and we acknowledge the CO's commitment to implementing the recommendation.

3.4 Follow up on previous audits

Overall rating: Satisfactory

Finding: Two medium priority recommendations were raised during the previous FY2012 & FY2013 audit report (Report No. 1327, issued on 20 June 2014). During the course of the current FY2014 audit we have verified that both of these recommendations have been implemented in full.

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Ian Murphy
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

Date: 18 September 2015

Annexes

Annex 1: Combined Delivery Report



Selection Criteria :

Business Unit : NGA10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0364
Selected Outputs : 00069949

Project Id : 00056885	Capacity for Governance Progra	Period :	Jan-Dec (2014)
Output # : 00069949	Deepening Democracy in Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)
		Location :	PROGRAMME SECTION
		Govt Exp	UNDP Exp
		UN Agencies Exp	Total Exp

Dept: 36401 (Nigeria - Central)

Fund : 04000 (Core Programme, UNU Centre)

66105 - Overtime & Night Differential	0.00	1,679.78	0.00	1,679.78
71620 - Daily Subsistence Allow-Local	0.00	5,675.74	0.00	5,675.74
71625 - Daily Subsist Allow-Mtg Partic	0.00	-3,451.09	0.00	-3,451.09
72425 - Mobile Telephone Charges	0.00	405.63	0.00	405.63
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	4,310.06	0.00	4,310.06

Fund : 30000 (PROGRAMME COST SHARING)

64307 - Appointment-Subsistence Allow	0.00	8,460.00	0.00	8,460.00
71305 - Local Consult. -Sht Term-Tech	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	78.87	0.00	78.87
71620 - Daily Subsistence Allow-Local	0.00	729.87	0.00	729.87
71625 - Daily Subsist Allow-Mtg Partic	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	1,388.55	0.00	1,388.55
72135 - Svc Co-Communications Service	0.00	0.00	0.00	0.00
72415 - Courier Charges	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
72610 - Micro Capital Grants-Credit	0.00	0.00	0.00	0.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73510 - Reimb to UN for Supp Svcs	0.00	0.00	0.00	0.00
74105 - Management and Reporting Svcs	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	0.00	0.00	0.00
74215 - Promotional Materials and Dist	0.00	0.00	0.00	0.00
74220 - Translation Costs	0.00	0.00	0.00	0.00
74515 - Claims and Adjustments	0.00	0.00	0.00	0.00
74625 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	1,037.03	4,157.33	4,157.33
75705 - Learning costs	0.00	0.00	0.00	0.00
75707 - Learning - subsistence allowan	0.00	0.00	0.00	0.00
75708 - Learning - subcontracts	0.00	0.00	0.00	0.00
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-0.01	28.67	28.66

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Combined Delivery Report By Project

Project id : 00056855 Capacity for Governance Progra	Period :	Jan-Dec (2014)
Output # : 00069949 Deepening Democracy in Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)
	Location :	PROGRAMME SECTION

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30000	0.00	11,694.31	4,186.00	15,880.31
Fund : 30079 (EUROPEAN COMMISSION)				
63520 - Personal Security Measures	0.00	1,041.67	0.00	1,041.67
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	23,534.00	23,534.00
71405 - Service Contracts-Individuals	0.00	3,429.00	0.00	3,429.00
71620 - Daily Subsistence Allow-Local	0.00	- 115.33	0.00	- 115.33
71625 - Daily Subsist Allow-Mtg Partic	0.00	- 15,089.06	0.00	- 15,089.06
71635 - Travel - Other	0.00	0.00	5,936.00	5,936.00
72145 - Svc Co-Training and Educ Serv	0.00	0.00	20,205.00	20,205.00
72445 - Common Services-Communications	0.00	0.00	374.00	374.00
74525 - Sundry	0.00	0.00	205,831.00	205,831.00
75105 - Facilities & Admin - Implement	0.00	17,160.25	0.00	17,160.25
Total for Fund 30079	0.00	6,426.53	255,880.00	262,306.53
Total for Dept : 36401	0.00	22,430.90	260,066.00	282,496.90
Dept: 36404 (Nigeria - Dem. Governance)				
Fund : 04000 (Core Programme, UNU Centre)				
33001 - Change(s) in accounting policy	0.00	8,655.78	0.00	8,655.78
61105 - Salaries - NP Staff	0.00	0.00	0.00	0.00
61305 - Salaries - IP Staff	0.00	74,484.54	0.00	74,484.54
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	0.00	0.00	0.00
63405 - Learning Costs	0.00	1,975.00	0.00	1,975.00
63515 - Security-related Costs	0.00	462.62	0.00	462.62
71205 - Intl Consultants-Sht Term-Tech	0.00	40,132.56	0.00	40,132.56
71305 - Local Consult.-Sht Term-Tech	198,104.62	73,857.01	0.00	271,961.63
71310 - Local Consult.-Short Term-Supp	15,289.75	0.00	0.00	15,289.75
71410 - MAIP Premium SC	0.00	27,741.82	0.00	27,741.82
71605 - Travel Tickets-International	0.00	15,646.20	0.00	15,646.20
71610 - Travel Tickets-Local	0.00	6,428.09	0.00	6,428.09
71615 - Daily Subsistence Allow-Intl	0.00	33,437.97	0.00	33,437.97
71620 - Daily Subsistence Allow-Local	0.00	48,922.73	0.00	48,922.73
71625 - Daily Subsist Allow-Mtg Partic	703,852.81	783,654.02	0.00	1,467,506.83
71635 - Travel - Other	79,024.94	635.96	0.00	79,660.90
72105 - Svc Co-Construction & Engineer	6,070.17	0.00	0.00	6,070.17
72120 - Svc Co-Trade and Business Serv	0.00	31,877.97	0.00	31,877.97
72140 - Svc Co-Information Technology	0.00	0.00	0.00	0.00
72145 - Svc Co-Training and Educ Serv	280,608.45	10,159.98	0.00	290,768.43
72311 - Fuel, petroleum and other oils	0.00	206.12	0.00	206.12
72350 - Medical Kits	0.00	193.77	0.00	193.77
72399 - Other Materials and Goods	0.00	6.00	0.00	6.00
72402 - Building Maintenance	0.00	2,399.76	0.00	2,399.76
72405 - Acquisition of Communic Equip	0.00	11,968.00	0.00	11,968.00
72410 - Acquisition of Audio Visual Eq	0.00	11,986.07	0.00	11,986.07
72415 - Courier Charges	0.00	893.00	0.00	893.00
72420 - Land Telephone Charges	15,780.04	0.00	0.00	15,780.04
72425 - Mobile Telephone Charges	6,579.04	1,442.87	0.00	8,021.91

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Combined Delivery Report By Project

Project Id : 00056855 Capacity for Governance Progra	Period :	Jan-Dec (2014)		
Output # : 00069948 Deepening Democracy in Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)		
	Location :	PROGRAMME SECTION		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

72505 - Stationery & other Office Supp	3,438.06	31,456.28	0.00	
72510 - Publications	103,044.48	2,290.63	0.00	34,884.36
72815 - Inform Technology Supplies	0.00	918.00	0.00	105,335.01
73120 - Utilities	0.00	6,048.82	0.00	918.00
73125 - Common Services-Premises	0.00	15,690.14	0.00	6,048.82
73405 - Rental & Maint-Other Office Eq	0.00	5,905.72	0.00	15,690.14
73410 - Maint, Oper of Transport Equip	0.00	4,155.74	0.00	5,905.72
74120 - Capacity Assessment	0.00	-354.38	0.00	4,155.74
74210 - Printing and Publications	0.00	18,337.41	0.00	-354.38
74225 - Other Media Costs	0.00	6,986.02	0.00	18,337.41
74510 - Bank Charges	5.96	2,438.98	0.00	6,986.02
74525 - Sundry	4,857.58	606.24	0.00	2,444.94
74696 - PP&E Expensed Items	0.00	500.81	0.00	5,463.82
75705 - Learning costs	157,281.52	591,584.55	0.00	500.81
75706 - Learning - ticket costs	12,234.75	272.15	0.00	748,866.07
75707 - Learning - subsistence allowan	130,986.41	6,679.14	0.00	12,506.90
75708 - Learning - subcontracts	59,912.72	0.00	0.00	137,665.55
75709 - Learning - training of counter	124,995.22	36,124.79	0.00	59,912.72
75711 - TrnWrkshp&Conf - Stipends	2,040.18	0.00	0.00	161,120.01
75712 - TrnWrkshp&Conf - Honorariums	79,440.27	0.00	0.00	2,040.18
76110 - Foreign Exch Translation Loss	0.00	19.82	0.00	79,440.27
76120 - Unrealized Loss	0.00	49,003.60	0.00	19.82
76125 - Realized Loss	0.00	373.62	0.00	49,003.60
76130 - Unrealized Gain	0.00	-26,289.50	0.00	373.62
76135 - Realized Gain	0.00	-249.33	0.00	-26,289.50
77630 - Dep Exp Owned - ITC	0.00	1,974.46	0.00	-249.33
77660 - Dep Exp Owned -Vehicle	0.00	442.68	0.00	1,974.46
Total for Fund 04000	1,983,546.99	1,922,084.13	0.00	3,905,631.12
Fund : 30000 (PROGRAMME COST SHARING)				
31007 - PriorPeriodAdj_EXP_PPE	0.00	572.27	0.00	
33001 - Change(s) in accounting policy	0.00	3,152.13	0.00	572.27
61105 - Salaries - NP Staff	0.00	6,967.80	0.00	3,152.13
61305 - Salaries - IP Staff	0.00	42,053.15	0.00	6,967.80
61310 - Post Adjustment - IP Staff	0.00	115,534.76	0.00	42,053.15
82105 - Dependency Allowance-NP Staff	0.00	790.88	0.00	115,534.76
62110 - Contrib Joint Staff Pension-NP	0.00	1,367.76	0.00	790.88
62115 - Contrib to Med,SocIns-NP Staff	0.00	644.52	0.00	1,367.76
62140 - Annual Leave Expense - NO	0.00	735.80	0.00	644.52
62305 - Dependency Allowances-IP Staff	0.00	19,312.03	0.00	735.80
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	83,560.34	0.00	19,312.03
62315 - Contrib. to medical, social in	0.00	3,440.72	0.00	83,560.34
62320 - Mobility, Hardship, Non-remova	0.00	47,261.99	0.00	3,440.72
62330 - Rental Supplements - IP Staff	0.00	1,907.22	0.00	47,261.99
62340 - Annual Leave Expense - IP	0.00	12,118.87	0.00	1,907.22
63250 - Reimb for Med Costs (GS)	0.00	411.34	0.00	12,118.87
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	49,520.91	0.00	411.34
63335 - Home Leave Trvl & Allow-IP Stf	0.00	20,504.09	0.00	49,520.91
63350 - Reimb of Income Tax-IP Staff	0.00	65,400.00	0.00	20,504.09
63505 - Hazard Insurance	0.00	308.08	0.00	65,400.00
63515 - Security-related Costs	0.00	459.31	0.00	308.08
63520 - Personal Security Measures	0.00	6,431.67	0.00	459.31

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Combined Delivery Report By Project

Project Id : 00056858 Capacity for Governance Progra	Period :	Jan-Dec (2014)
Output # : 00068949 Deepening Democracy in Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)
	Location :	PROGRAMME SECTION
	Govt Exp	UNDP Exp
		UN Agencies Exp
		Total Exp

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63530 - Contribution to EOS Benefits	0.00	17,096.29	0.00	17,096.29
63535 - Contribution to Security	0.00	20,515.46	0.00	20,515.46
63540 - Contribution to Training	0.00	5,387.19	0.00	5,387.19
63545 - Contribution to ICT	0.00	6,838.45	0.00	6,838.45
63550 - Contributions to MAIP	0.00	2,279.45	0.00	2,279.45
63555 - Contribution to UN JFA	0.00	10,485.64	0.00	10,485.64
63560 - Contributions to Appendix D	0.00	1,367.68	0.00	1,367.68
64306 - Appointment-Ticket Costs	0.00	13,291.82	0.00	13,291.82
64308 - Appointments-Lump Sum	0.00	28,321.92	0.00	28,321.92
64309 - Appointment-Shipments	0.00	5,000.00	0.00	5,000.00
65115 - Contributions to ASHI Reserve	0.00	36,471.82	0.00	36,471.82
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,355.28	0.00	2,355.28
71205 - Intl Consultants-Sht Term-Tech	0.00	5,000.00	0.00	5,000.00
71210 - Intl Consultants-Sht Term-Supp	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	10,623.93	4,365.02	0.00	14,988.95
71405 - Service Contracts-Individuals	1,337.50	-50,742.07	0.00	-49,404.57
71410 - MAIP Premium SC	0.00	-27,559.33	0.00	-27,559.33
71415 - Contribution to Security SC	0.00	1,642.33	0.00	1,642.33
71605 - Travel Tickets-International	0.00	1,166.92	0.00	1,166.92
71615 - Daily Subsistence Allow-Intl	0.00	42,471.00	0.00	42,471.00
71620 - Daily Subsistence Allow-Local	0.00	113,148.35	0.00	113,148.35
71625 - Daily Subsist Allow-Mig Partic	22,696.05	52,273.11	0.00	74,969.16
71635 - Travel - Other	0.00	102.52	0.00	102.52
72135 - Svc Co-Communications Service	0.00	144.02	0.00	144.02
72140 - Svc Co-Information Technology	0.00	169.96	0.00	169.96
72145 - Svc Co-Training and Educ Serv	0.00	-95,662.29	0.00	-95,662.29
72155 - Svc Co-Public Admin, Politics	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	3,816.89	0.00	3,816.89
72402 - Building Maintenance	0.00	6,754.15	0.00	6,754.15
72405 - Acquisition of Communic Equip	0.00	74.00	0.00	74.00
72410 - Acquisition of Audio Visual Eq	0.00	4,110.93	0.00	4,110.93
72425 - Mobile Telephone Charges	92.11	2,123.14	0.00	2,215.25
72440 - Connectivity Charges	0.00	19,641.70	0.00	19,641.70
72505 - Stationery & other Office Supp	491.28	1,731.32	0.00	2,222.60
72510 - Publications	0.00	143.56	0.00	143.56
72515 - Print Media	0.00	148.77	0.00	148.77
72610 - Micro Capital Grants-Credit	0.00	232.74	0.00	232.74
72815 - Inform Technology Supplies	0.00	2,006.86	0.00	2,006.86
73120 - Utilities	0.00	1,719.24	0.00	1,719.24
73125 - Common Services-Premises	0.00	11,034.38	0.00	11,034.38
73405 - Rental & Maint-Other Office Eq	0.00	5,391.72	0.00	5,391.72
73410 - Maint, Oper of Transport Equip	0.00	2,260.41	0.00	2,260.41
74120 - Capacity Assessment	0.00	0.00	0.00	0.00
74205 - Audio Visual Productions	8,351.76	0.00	0.00	8,351.76
74210 - Printing and Publications	0.00	6,436.36	0.00	6,436.36
74510 - Bank Charges	324.02	5,781.81	0.00	6,105.83
75105 - Facilities & Admin - Implement	0.00	50,891.65	0.00	50,891.65
75115 - Facilities & Admin - OH & Ind	0.00	82,558.71	0.00	82,558.71
75706 - Learning costs	0.00	-65,490.15	0.00	-65,490.15
75708 - Learning - subcontracts	0.00	-24,473.68	0.00	-24,473.68
75709 - Learning - training of counter	19,517.88	0.00	0.00	19,517.88
76110 - Foreign Exch Translation Loss	0.00	14.84	0.00	14.84
76120 - Unrealized Loss	0.00	2,186.87	0.00	2,186.87
76125 - Realized Loss	0.00	21.47	0.00	21.47

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Project Id : 00056855 Capacity for Governance Progra	Period :	Jan-Dec (2014)
Output # : 00069949 Deepening Democracy in Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)
	Location :	PROGRAMME SECTION

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76130 - Unrealized Gain	0.00	- 2,975.58	0.00	- 2,975.58
76135 - Realized Gain	0.00	- 44.08	0.00	- 44.08
77630 - Dep Exp Owned - ITC	0.00	1,050.97	0.00	1,050.97
77670 - Dep Exp-Hvy Mac & Equip	0.00	314.86	0.00	314.86
Total for Fund 30000	63,434.53	795,850.04	0.00	859,284.57
Fund : 30071 (Programme Cost Sharing GOV1)				
75105 - Facilities & Admin - Implement	0.00	96.26	0.00	96.26
75115 - Facilities & Admin - OH & Ind	0.00	- 146.90	0.00	- 146.90
75705 - Learning costs	0.00	1,375.20	0.00	1,375.20
76120 - Unrealized Loss	0.00	11,998.99	0.00	11,998.99
76130 - Unrealized Gain	0.00	- 10,973.27	0.00	- 10,973.27
Total for Fund 30071	0.00	2,350.28	0.00	2,350.28
Fund : 30079 (EUROPEAN COMMISSION)				
61305 - Salaries - IP Staff	0.00	219,877.06	0.00	219,877.06
61310 - Post Adjustment - IP Staff	0.00	124,441.63	0.00	124,441.63
62305 - Dependency Allowances-IP Staff	0.00	6,963.44	0.00	6,963.44
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	23,042.81	0.00	23,042.81
62315 - Contrib. to medical, social in	0.00	2,387.77	0.00	2,387.77
62320 - Mobility, Hardship, Non-remova	0.00	20,971.77	0.00	20,971.77
62330 - Rental Supplements - IP Staff	0.00	1,092.55	0.00	1,092.55
62340 - Annual Leave Expense - IP	0.00	25,043.31	0.00	25,043.31
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,803.52	0.00	3,803.52
63335 - Home Leave Trvl & Allow-IP Stf	0.00	7,862.54	0.00	7,862.54
63505 - Hazard Insurance	0.00	307.60	0.00	307.60
63515 - Security-related Costs	0.00	1,900.73	0.00	1,900.73
63520 - Personal Security Measures	0.00	40,966.64	0.00	40,966.64
63530 - Contribution to EOS Benefits	0.00	4,779.78	0.00	4,779.78
63535 - Contribution to Security	0.00	5,895.74	0.00	5,895.74
63540 - Contribution to Training	0.00	1,529.50	0.00	1,529.50
63545 - Contribution to ICT	0.00	1,911.87	0.00	1,911.87
63550 - Contributions to MAIP	0.00	637.32	0.00	637.32
63555 - Contribution to UN JFA	0.00	2,931.60	0.00	2,931.60
63560 - Contributions to Appendix D	0.00	382.37	0.00	382.37
64306 - Appointment-Ticket Costs	0.00	692.16	0.00	692.16
64307 - Appointment-Subsistence Allow	0.00	20,907.51	0.00	20,907.51
64321 - Reassignment-Ticket Costs	0.00	16,619.61	0.00	16,619.61
64322 - Reassignments-Subsistence Allow	0.00	16,920.00	0.00	16,920.00
64323 - Reassignments-Lump Sum	0.00	9,155.63	0.00	9,155.63
64324 - Reassignments-Shipment	0.00	15,000.00	0.00	15,000.00
65115 - Contributions to ASHI Reserve	0.00	10,196.80	0.00	10,196.80
65135 - Payroll Mgt Cost Recovery ATLA	0.00	866.54	0.00	866.54
71205 - Intl Consultants-Sht Term-Tech	0.00	185,228.66	0.00	185,228.66
71305 - Local Consult.-Sht Term-Tech	488,990.93	423,731.01	0.00	912,721.94
71310 - Local Consult.-Short Term-Supp	0.00	2,928.49	0.00	2,928.49
71405 - Service Contracts-Individuals	0.00	1,068,979.76	0.00	1,068,979.76
71410 - MAIP Premium SC	0.00	4,317.48	0.00	4,317.48
71415 - Contribution to Security SC	0.00	38,857.85	0.00	38,857.85
71605 - Travel Tickets-International	0.00	49,634.66	0.00	49,634.66

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Combined Delivery Report By Project

Project id : 00056855 Capacity for Governance Progra	Period :	Jan-Dec (2014)
Output # : 00069949 Deepening Democracy in Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)
	Location :	PROGRAMME SECTION
	Govt Exp	UNDP Exp
		UN Agencies Exp
		Total Exp

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71610 - Travel Tickets-Local	7,156.60	21,214.57	0.00	
71615 - Daily Subsistence Allow-Intl	0.00	18,163.00	0.00	28,371.17
71620 - Daily Subsistence Allow-Local	4,395.37	416,056.60	0.00	18,163.00
71625 - Daily Subsist Allow-Mtg Partic	690,848.74	2,971,850.24	0.00	420,451.97
71635 - Travel - Other	250,896.90	2,201.52	0.00	3,662,698.98
72120 - Svc Co-Trade and Business Serv	0.00	42,193.27	0.00	253,098.42
72125 - Svc Co-Studies & Research Serv	0.00	- 548.12	0.00	42,193.27
72140 - Svc Co-Information Technology	0.00	577.22	0.00	- 548.12
72145 - Svc Co-Training and Educ Serv	248,499.11	145,219.25	0.00	577.22
72155 - Svc Co-Public Admin, Politics	0.00	295,427.96	0.00	393,718.36
72311 - Fuel, petroleum and other oils	0.00	2,953.08	0.00	295,427.96
72370 - Security related goods and mat	0.00	583.18	0.00	2,953.08
72402 - Building Maintenance	0.00	3,202.69	0.00	583.18
72405 - Acquisition of Communic Equip	29,501.03	0.00	0.00	3,202.69
72406 - Security communication equipme	0.00	4,309.29	0.00	29,501.03
72410 - Acquisition of Audio Visual Eq	0.00	3,076.58	0.00	4,309.29
72415 - Courier Charges	0.00	1,601.55	0.00	3,076.58
72425 - Mobile Telephone Charges	29,535.69	2,326.52	0.00	1,601.55
72430 - Postage and Pouch	0.00	475.07	0.00	31,862.21
72440 - Connectivity Charges	6,314.49	6,352.90	0.00	475.07
72445 - Common Services-Communications	0.00	135.27	0.00	12,667.39
72505 - Stationery & other Office Supp	19,578.72	84,898.90	0.00	135.27
72510 - Publications	18,672.32	4,496.98	0.00	104,477.62
72515 - Print Media	0.00	367.99	0.00	23,169.30
73105 - Rent	0.00	138,139.42	0.00	367.99
73115 - Moving Expenses	0.00	10,547.32	0.00	138,139.42
73120 - Utilities	0.00	12,608.93	0.00	10,547.32
73125 - Common Services-Premises	0.00	12,264.47	0.00	12,608.93
73405 - Rental & Maint-Other Office Eq	72.75	16,070.78	0.00	12,264.47
73406 - Maintenance of Equipment	0.00	1,725.08	0.00	16,143.53
73410 - Maint, Oper of Transport Equip	0.00	17,713.20	0.00	1,725.08
74105 - Management and Reporting Svcs	16,004.85	0.00	0.00	17,713.20
74110 - Audit Fees	0.00	51,458.00	0.00	16,004.85
74120 - Capacity Assessment	0.00	0.00	0.00	51,458.00
74210 - Printing and Publications	33,094.57	103,514.91	0.00	0.00
74505 - Insurance	0.00	4,651.30	0.00	136,609.48
74510 - Bank Charges	7,935.88	8,219.06	0.00	4,651.30
74525 - Sundry	0.00	12,097.92	0.00	16,154.94
74589 - UNDP cost recovery chrgs-Bills	0.00	78.52	0.00	12,097.92
74696 - PP&E Expensed Items	0.00	7,247.27	0.00	78.52
74705 - Port Operation	0.00	211.53	0.00	7,247.27
75105 - Facilities & Admin - Implement	0.00	801,805.31	0.00	211.53
75115 - Facilities & Admin - OH & Ind	0.00	26,574.13	0.00	801,805.31
75705 - Learning costs	106,562.55	1,370,369.49	0.00	26,574.13
75706 - Learning - ticket costs	0.00	5,632.61	0.00	1,476,932.04
75707 - Learning - subsistence allowan	488,880.73	46,860.09	0.00	5,632.61
75708 - Learning - subcontracts	117,856.99	96,047.31	0.00	535,730.82
75709 - Learning - training of counter	18,961.36	451,998.04	0.00	213,904.30
75711 - TrnWrkshp&Conf - Stipends	115,041.20	0.00	0.00	470,959.40
76110 - Foreign Exch Translation Loss	0.00	34.10	0.00	115,041.20
76120 - Unrealized Loss	0.00	206,279.17	0.00	34.10
76125 - Realized Loss	0.00	1,714.54	0.00	206,279.17
76130 - Unrealized Gain	0.00	- 29,899.77	0.00	1,714.54
76135 - Realized Gain	0.00	- 33,140.06	0.00	- 29,899.77
				- 33,140.06

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Project Id : 00050855 Capacity for Governance Progra	Period :	Jan-Dec (2014)
Output # : 00069949 Deepening Democracy In Nigeria	Impl. Partner :	02329 UNDP (Direct Execution)
	Location :	PROGRAMME SECTION

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77630 - Dep Exp Owned - ITC	0.00	214.46	0.00	214.46
Total for Fund 30079	2,698,800.78	9,728,928.34	0.00	12,427,729.12
Total for Dept : 36404	4,745,782.30	12,449,212.79	0.00	17,194,995.09
Dept: 36409 (Nigeria - Service Center)				
Fund : 04000 (Core Programme, UNU Centre)				
72425 - Mobile Telephone Charges	0.00	282.10	0.00	282.10
Total for Fund 04000	0.00	282.10	0.00	282.10
Fund : 30000 (PROGRAMME COST SHARING)				
71620 - Daily Subsistence Allow-Local	0.00	13,182.36	0.00	13,182.36
75105 - Facilities & Admin - Implement	0.00	922.77	0.00	922.77
Total for Fund 30000	0.00	14,105.13	0.00	14,105.13
Fund : 30079 (EUROPEAN COMMISSION)				
71625 - Daily Substst Allow-Mtg Partic	0.00	- 5,708.64	0.00	- 5,708.64
75105 - Facilities & Admin - Implement	0.00	- 399.60	0.00	- 399.60
Total for Fund 30079	0.00	- 6,108.24	0.00	- 6,108.24
Total for Dept : 36409	0.00	8,278.99	0.00	8,278.99
Total for Output : 00069949	4,745,782.30	12,479,922.68	260,066.00	17,485,770.98

Prct. Total :	4,745,782.30	12,479,922.68	260,066.00	17,485,770.98
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I. Murphy 28/2/15
MOORE STEPHENS

Moore Stephens LLP, 150 Aldersgate Street
London EC1A 4AB



Signed By: *[Signature]*
Signed By: *[Signature]*
[Signature] (12)

Date: *16-3-15*
Date: *16/03/2015*

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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 8 of 9
Run Time: 16-03-2015 16:03:02

Selection Criteria :

Business Unit : NGA10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0364
Selected Outputs : 00069949

Project Id : ALL	Period :	Jan-Dec (2014)			
Output # : ALL	Impl. Partner :				
	Location :				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
36401 - Nigeria - Central		0.00	22,430.90	260,066.00	282,496.90
36404 - Nigeria - Dem. Governance		4,745,782.30	12,449,212.79	0.00	17,194,995.09
36409 - Nigeria - Service Center		0.00	8,278.99	0.00	8,278.99

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Funds Utilization

Selection Criteria :

Business Unit : NGA10
Period : Jan-Dec (2014)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0364
Selected Outputs : 00069949

Project/Award: 00056855 Capacity for Governance Progra

Period : As at Dec 31, 2014

Output # 00069949 Impl. Partner :02329 UNDP (Direct Execution)

	UNDP AMOUNT
Outstanding NEX advances	2,680,223.82
Depreciated Fixed Assets	101,945.49
Inventory	4,697.80
Prepayments	0.00
Commitments	91,668.48

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Annex 2: Statement of Assets



Asset Management Detail Report

Business Unit: NGA10
Operating Unit: NGA

Country: Nigeria
Department: 36404

Category: In Service
Impl Agency:

Project Type: All
Donor:

Amount >=0
Fund Code:
From/To date: 01-JAN-2014 - 31-DEC-2014
Project: 00069949 Profile ID:

<u>Business unit</u> NGA10	<u>Asset ID</u> 00000000855	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 00000000855	<u>Serial Number</u> DSQNC51	<u>Model</u> Donor	<u>Location</u> NGAUNH2B06	<u>Acquisition Date</u> 2012-05-25
<u>Currency</u> USD	<u>Cost</u> 1654.00	<u>Quantity</u> 1.00	<u>Operating Unit</u> NGA	<u>Department</u> 36404	<u>Impl Agency</u> 001981	<u>Donor</u> 00012	<u>Project</u> 00069949	<u>Fund code</u> 04000
<u>Business unit</u> NGA10	<u>Asset ID</u> 00000000856	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 00000000856	<u>Serial Number</u> 7MMCS1	<u>Model</u> Donor	<u>Location</u> NGAUNH2B06	<u>Acquisition Date</u> 2012-05-25
<u>Currency</u> USD	<u>Cost</u> 1654.00	<u>Quantity</u> 1.00	<u>Operating Unit</u> NGA	<u>Department</u> 36404	<u>Impl Agency</u> 001981	<u>Donor</u> 00012	<u>Project</u> 00069949	<u>Fund code</u> 04000
<u>Business unit</u> NGA10	<u>Asset ID</u> 00000000857	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 00000000857	<u>Serial Number</u> 14CNCS1	<u>Model</u> Donor	<u>Location</u> NGAUNH2B06	<u>Acquisition Date</u> 2012-05-25
<u>Currency</u> USD	<u>Cost</u> 1654.00	<u>Quantity</u> 1.00	<u>Operating Unit</u> NGA	<u>Department</u> 36404	<u>Impl Agency</u> 001981	<u>Donor</u> 00012	<u>Project</u> 00069949	<u>Fund code</u> 04000
<u>Business unit</u> NGA10	<u>Asset ID</u> 00000000875	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 00000000875	<u>Serial Number</u> 440NCS1	<u>Model</u> Donor	<u>Location</u> NGAUNH2B06	<u>Acquisition Date</u> 2012-05-25
<u>Currency</u> USD	<u>Cost</u> 1654.00	<u>Quantity</u> 1.00	<u>Operating Unit</u> NGA	<u>Department</u> 36404	<u>Impl Agency</u> 001981	<u>Donor</u> 00012	<u>Project</u> 00069949	<u>Fund code</u> 04000
<u>Business unit</u> NGA10	<u>Asset ID</u> 00000000886	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 00000000886	<u>Serial Number</u> 93NMCS1	<u>Model</u> Donor	<u>Location</u> NGAUNH2B06	<u>Acquisition Date</u> 2012-05-25
<u>Currency</u> USD	<u>Cost</u> 1654.00	<u>Quantity</u> 1.00	<u>Operating Unit</u> NGA	<u>Department</u> 36404	<u>Impl Agency</u> 001981	<u>Donor</u> 00012	<u>Project</u> 00069949	<u>Fund code</u> 04000
<u>Business unit</u> NGA10	<u>Asset ID</u> 00000000891	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 00000000891	<u>Serial Number</u> J3NMCS1	<u>Model</u> Donor	<u>Location</u> NGAUNH2B06	<u>Acquisition Date</u> 2012-05-25
<u>Currency</u> USD	<u>Cost</u> 1654.00	<u>Quantity</u> 1.00	<u>Operating Unit</u> NGA	<u>Department</u> 36404	<u>Impl Agency</u> 001981	<u>Donor</u> 00012	<u>Project</u> 00069949	<u>Fund code</u> 04000
<u>Business unit</u> NGA10	<u>Asset ID</u> 00000000892	<u>Profile ID</u> ITC1	<u>Description</u> A) Notebook computers	<u>TAG Number</u> 00000000892	<u>Serial Number</u> 43NMCS1	<u>Model</u> Donor	<u>Location</u> NGAUNH2B06	<u>Acquisition Date</u> 2012-05-25
<u>Currency</u> USD	<u>Cost</u> 1654.00	<u>Quantity</u> 1.00	<u>Operating Unit</u> NGA	<u>Department</u> 36404	<u>Impl Agency</u> 001981	<u>Donor</u> 00012	<u>Project</u> 00069949	<u>Fund code</u> 04000



Asset Management Detail Report

Business Unit: NGA10 Country: Nigeria Category: In Service Project Type: All Amount >=0
 Operating Unit: NGA Department: 36404 Impl Agency: Donor: Fund Code:

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000000910	ITC5	A) Photocopiers	00000000910	1502840X00		NGAUNH2B06	2012-09-07
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	11082.96	1.00	NGA	36404	001981	00550	00069949	30000

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000000925	ITC1	A) Notebook computers	00000000925	4JCLKV1		NGAUNH2B06	2012-10-12
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1872.00	1.00	NGA	36404	001981	00069949	00069949	04000

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000000929	ITC9	A) Computer servers	00000000929	9QSDGSJ		NGAUNH2B06	2012-12-03
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	4739.50	1.00	NGA	36404	001981	00069949	00069949	04000

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000000995	ITC8	A) Uninterruptible power suppl	000000015317	SURTD5000XLI		NGAUNH2B1A	2013-02-06
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1930.00	1.00	NGA	36404	001981	00069949	00069949	04000

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000000996	ITC8	A) Uninterruptible power suppl	000000015447	P/N SURTD5000XLI		NGAUNH2B06	2013-02-06
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	1930.00	1.00	NGA	36404	001981	00069949	00069949	04000

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001112	HYME4	ALARM SYSTEM	914	EE0432		NGAUNH2B06	2012-09-10
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	2698.78	1.00	NGA	36404	001981	00069949	00069949	30000

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001119	ITC4	A) Computer printers	00000001119	4510208700		NGAUNH2B10	2014-11-17
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	12867.87	1.00	NGA	36404	001981	10159	00069949	30079

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date
NGA10	00000001123	MTRV4	A) Station wagons	00000001123	JTMHU09J-4F5090364		NGAUNH2B10	2014-12-19
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Donor	Project	Fund code
USD	31872.84	1.00	NGA	36404	001981	00069949	00069949	04000



UN Development Programme
Report ID: UNAM5588

Asset Management Detail Report

Page 3 of 3
Run Time: 16-03-2015 18:03:21

Business Unit: NGA10
Operating Unit: NGA
Country: Nigeria
Department: 36404
Category: In Service
Impl Agency:
Project Type: All
Donor:
Amount >=0
Fund Code:
From/To date: 01-JAN-2014 - 31-DEC-2014
Project: 00059949 Profile ID:

Business Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Location	Acquisition Date
NGA10	00000001134	MTRV4	A) Station wagons	00000001134	JTMH09J-6R5090608	NGADNHP001	2014-12-19
Currency	Cost	Quantity	Operating Unit	Department	Impl Agency	Project	Fund Code
USD	31872.84	1.00	NGA	36404	001981	00069949	04000

Count: 16
Total Value: 112,444.79 (USD)

[Handwritten Signature]

DGD Project Director

[Handwritten Signature]

UNDP Country Director

[Handwritten Signature]



Annex 3: List of Acronyms

UNDP	United Nations Development Programme
DGD	Democratic Governance for Development
DIM	Direct Implementation
CDR	Combined Delivery Report
POPP	Programmes and Operations Policies and Procedure

