

UNITED NATIONS



NATIONS UNIES

AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING
INSTITUT AFRICAÏN DE DEVELOPPEMENT ECONOMIQUE ET DE PLANIFICATION

54th Meeting of the Governing Council

5 February 2016

Addis-Ababa, Ethiopia

Item 6 of the draft agenda

2013 and 2014 Audited Financial Statements



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UNITED NATIONS

**African Institute for Economic
Development and Planning**

(IDEP)

Independent Auditors' Report

Year ended as of 31 December 2013
United Nations
IDEP
Rue du 18 juin – BP : 3186
Dakar Sénégal
This report contains 36 pages
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ORGANIZATION OF UNITED NATIONS

African Institute for Economic Development and Planning (IDEP)
Rue du 18 juin – Dakar

Independent Auditors' Report

Year ended as of 31 December 2013

Dear Manager,

Report on the financial statements

We have audited the accompanying financial statements of the African Institute for Economic Development and Planning (IDEP) for the year ended as of 31 December 2013.

Management's Responsibility for the financial statements

IDEP's management is responsible for the preparation and fair presentation of these financial statements in accordance with International Standards on Auditing and United Nations standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing and United Nations standards. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the budget execution and financial situation of IDEP as of 31 December 2013, and the results of its operations and cash transactions ended at this date in accordance with United Nations accounting system.

Observation

Without qualifying our opinion above, we draw your attention to the following:

- Regarding the overall annual contribution to receive from Member States and amounting to \$USD 1,358,000 for fiscal year 2013, it was paid \$USD 393 000 equivalent to 29%.
- Also, on a total contribution of \$USD 32 069 000 for the period from 1990 to 2013, cumulative arrears amounted to \$USD 16 264 128,99 equivalent to 51% and the combined payments amounted to \$USD 15 804 871,01 equivalent to 49.28%.
- The total amount of contributions received from states in 2013 (\$USD 617 366,41) is detailed as follows: \$USD 393 000 for contributions in 2013, \$USD 210 310,71 representing arrears and \$USD 13 218,39 as advances.

Dakar, 18 March 2015

KPMG Senegal



Ndiaga SARR

Senior Partner

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Attachments # °1 : Statements 2013

Attachments # °2 : Schedules 2013

1 General information on IDEP

The African Institute for Economic Development and Planning (IDEP) is an emanation of the Economic Commission for Africa (ECA). It was established on 1962 based on a Headquarters Agreement and a Diplomatic Status granted by the Government of Senegal.

The primary purpose of the Institute is the training of specialists and senior officials of those services and institutions in Africa responsible for economic development and planning.

Such training includes appropriate supportive research activities. The Institute also organizes seminars of varied duration on practical problems of national or regional development and on the planning of various economic sectors.

The Headquarters of the Institute is located in Dakar (Republic of Senegal).

The host Government gave premises and facilities, in agreement with the United Nations, for the efficient functioning of the Institute.

The Institute has its own Governing Council and budget. It shall be subject to the Financial Rules and Staff Regulations of the United Nations unless otherwise provided by the General Assembly.

It shall also be subject to the Financial Rules, the Staff Rules and all other administrative issuances of the Secretary-General, except as may be otherwise decided by him.

In addition, there is an Executive Committee, an Advisory Board on Studies and Research, a Director and supporting staff.

The Secretary General of the United Nations, upon recommendation of the Executive Secretary of ECA, shall appoint the Director of the Institute. The Executive Secretary shall consult with the governing council before making his recommendation. The initial appointment of the Director shall be for three years, renewable for succeeding periods of two years each.

The Director will be assisted by a Deputy Director. The director shall have the responsibility for the organization, direction and administration of the Institute.

The Secretariat of the Economic Commission for Africa shall, within the limits of its resources, assist the institute in every possible way in order to facilitate its work in economic planning for Africa.

The Institute derives its finances from contributions made by African Governments. The Institute may derive further resources in cash or in kind from the United Nations, its specialized agencies, other governmental organizations and non-governmental organizations and incomes issued about projects managed.

2 Note on accounting policies

2.1 Accounting organization

The all IDEP accountancy is now produced under "Tomate/Tompro" software with several interfaced units that allow synthesis statements as:

- Balance sheet, General ledger, Trial balance, analytical general ledger;
- Regular budget and projects statements, financial projects statements.

The Institute carries out its accounting operations through four bank accounts - three accounts are domiciled at BICIS Senegal (convertible local currency, non convertible local currency and convertible local currency for MIP) and one on the JPMORGAN Chase Bank, New York USA.

2.2 Accounting Policies

The accounts were prepared on the historical costs basis of accounting. Incomes and Expenditures are recorded during the fiscal year in which the amounts are received or disbursed, e.g. cash basis accounting.

2.2.1 Monetary Conversions

Bank transfers made from the foreign currency account (USD) to the local currency account (Francs XOF) are executed on the basis of the monthly rate. The balances in XOF, at the end of the fiscal year are converted into USD foreign currency at the prevailing conversion rate at the close of each financial year (i.e. December 31 each year). With the "Tomate/Tompro" software installed on 2004, the monthly change variation is level-headedly calculated.

2.2.2 Fixed Assets

The tangible fixed assets are directly recorded under the expenditures of the fiscal year.

2.2.3 Pension Fund

A pension fund aimed at paying compensations for departing pensionable staff has been set up for currently serving staff at IDEP ; this fund managed by Headquarters in New York is fed monthly through staff members (contributions (7.9%) and employers' contributions (15.80%) applied on staff members' gross salaries.

The funds collected are deposited at the United Nations Joint Staff pensions fund in the United States and are managed according to the rules and regulations applicable to UN Staff members

2.2.4 Resources /Expenditures

IDEP's resources are composed basically of different incomes coming from member States and Donors within the framework of grant agreements signed between the Institute and the latter; they are also derived from consultations and other various equity funds as tuition fees.

The payments made by the members States as contribution are charged in priority on the annual contribution of the present year. The remainder is then attributed on contributions 'arrears.

The expenditures correspond to the use of funds in different categories specified under the Grant Agreements signed with the different donors as well as those executed within the framework of IDEP's regular budget.

2.2.5 Taxes and Social Charges

IDEP enjoys tax privileges under the Headquarters Agreement signed with the Government of Senegal

APPENDIX

- 1) APPENDIX N°1: STATEMENTS 2013**
- 2) APPENDIX N°2: SCHEDULES 2013**

APPENDIX N°1

STATEMENTS 2013

STATEMENT I: COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE ENDING 31 DECEMBER 2013

STATEMENT II: COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT DECEMBER 2013

STATEMENT III: COMBINED STATEMENT OF CASH FLOW AS AT 31 DECEMBER 2013

STATEMENT IV: FUND BALANCE AS AT 31 DECEMBER 2013 AND ALLOCATION BY PROJECT

STATEMENT V: TRIAL BALANCE

STATEMENT VI: MIP STATEMENT

STATEMENT VII: ACCOUNT RECOVERABLE LOCALLY-ARL SUMMURY BALANCE AS AT 31 DCEMBER 2013

STATEMENT VIII: ACCOUNT PAYABLE AS AT 31 DECEMBER 2013

APPENDIX N°2

SCHEDULES 2013

SCHEDULE 01: TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2013

SCHEDULE 02: SUMMARY OF REGULAR BUDGET AND EXTRA BUDGETARY BY INCOME AND EXPENDITURE FOR THE YEAR 2011 AND 2013

SCHEDULE 03: REGULAR BUDGET OF IDEP - SUMMARY OF RESSOURCES & EXPENDITURES FOR THE YEAR 2013 - AS AT 31 DECEMBER 2013

SCHEDULE 04: COMBINED STATEMENT OF ACTUAL FOR 2012 AND 2013 AND COST VARIANCE (INCREASE/DECREASE) REGULAR BUDGET

SCHEDULE 05: STATEMENT OF CONTRIBUTIONS / ETAT DES CONTRIBUTIONS U.N. AS AT 31 DECEMBER 2013

SCHEDULE 06: TOTAL INCOME AS AT 31 DECEMBER 2012 ACCOUNT CODE 72XXX

SCHEDULE 07: SUMMARY OF EXTRA BUDGETARY BY INCOME AND EXPENDITURE AS AT 31 DECEMBER 2013 (ECA)

SCHEDULE 08: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (SWEDEN SIDA)

SCHEDULE 09: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (EUROPEAN UNION)

SCHEDULE 10: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (FORD FOUNDATION-PROJECT N°1100-0706)

SCHEDULE 11: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (STRENGTHENING POLICYMAKING CAPACITIES OF EMERGING AFRICAN DIASPORA MINISTRIES IN MIGRATION & DEVELOPMENT)

SCHEDULE 12: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (BADEA FOR 2013)

SCHEDULE 13: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (OSIWA)

SCHEDULE 14: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (UNWOMEN)

SCHEDULE 15: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (AFRICAN UNION COMMISSION)

SCHEDULE 16: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2013 (ADB)

African Institute For Economic Development And Planning (IDEP)
 Combined statement of assets, liabilities and fund balance
 as at 31 December 2013

Statement II

	IDEP	ECA	AUC	SWE	BADEA	FORD FOUNDATION	EUF	UNWOMEN	OSIWA	PARCER DNP GUINEA	ADPC	FIN	Netherlands	NAI - GIZ
Assets														
Cash	2 123 468													2 123 468
Cash relating to projects funded by donors		729 533	(96 474)	25 554	(517 914)	89 542	(31 658)	95 132	51 213	(33 467)	(3 590)	63 406	-	371 276
Accounts Receivable	353 118													353 118
Total assets	2 476 586	729 533	(96 474)	25 554	(517 914)	89 542	(31 658)	95 132	51 213	(33 467)	(3 590)	63 406	-	2 847 862
Liabilities														
Payments received in advance														-
Unliquidated obligations														-
Accounts payable	300 053													300 053
Accounts payable for Projects funded by donors														-
Total liabilities	300 053													300 053
Fund Balance														
Total Cash Balance	2 176 532	729 533	(96 474)	25 554	(517 914)	89 542	(31 658)	95 132	51 213	(33 467)	(3 590)	63 406	-	2 547 809
Total liabilities and fund balances	2 476 586	729 533	(96 474)	25 554	(517 914)	89 542	(31 658)	95 132	51 213	(33 467)	(3 590)	63 406	-	2 847 862

Etats Financiers Conformes
aux Comptes Verifies
par KPMG

Cleared by:


 Controller General



African Institute For Economic Development And Planning (IDEP)

Statement III

Combined statement of cash flow as at 31 December 2013

	IDEF	ECA	AUC	SWE	BADEA	FORD FOUNDATION	EUF	UNWOMEN	OSIWA	PARCCEE DNP GUINEA	ADPC	FIN	Netherlands	NAI - GIZ
Cash flow from operating activities														
Net excess (shortfall) of income over expenditure	846 416	729 533	(96 474)	25 554	(517 914)	89 542	(31 658)	95 132	51 213	(33 467)	(3 590)	63 406	-	(0)
Decrease/(increase) in accounts receivable	(353 118)													
Decrease/(increase) in accounts payable	300 053													
Decrease/(increase) in unliquidated obligations														
Net cash flow	793 352	729 533	(96 474)	25 554	(517 914)	89 542	(31 658)	95 132	51 213	(33 467)	(3 590)	63 406	-	(0)
Net increase/(decrease) in cash and bank balance														
Fund balance at 1 January 2013	1 332 830													
Unknown Difference (see Schedule 3)	(2 714)													(2 714)
Cash and bank balance at 31 December 2012	2 123 468	729 533	(96 474)	25 554	(517 914)	89 542	(31 658)	95 132	51 213	(33 467)	(3 590)	63 406	-	-

Cleared by:

[Signature]

Etats Financiers Conformes
aux Comptes Verifiés
par KPMG



African Institute For Economic Development And Planning (IDEP)

Statement IV

Fund Balance as at 31 December 2013 & Allocation By Project
(US\$)

Etats Financiers Conformes
aux Comptes Verifiés
par KPMG

DESCRIPTION	JPMorgan Chase Bank	BICIS Dollar A/C	BICIS Conv, A/C	BALANCE
Balance per bank statement (31/12/13)	2 236 792	106 784	255 261	2 598 836
Deposit not recorded				-
Payments not recorded				-
Adjustments (Round-off figures on bank reconciliation)		0		(0)
Less: Checks not yet presented @31/12/2013		(19 900)	(84 194)	(104 094)
Total Balance as per Cash Book @ 31/12/2013	2 236 792	86 884	171 067	2 494 744
IDEP RB & PROJECTS	CASH BALANCE			
	BY PROJECT			
IDEP	2 123 468			
ECA	729 533			
AUC	(96 474)			
SWE	25 554			
BADEA	(517 914)			
FORD FOUNDATION	89 542			
EU-ICMPD	(31 658)			
UNWOMEN	95 132			
OSIWA	51 213			
PARCGEF -DNP GUINEA	(33 467)			
ADPC	(3 590)			
FIN	63 406			
TOTAL	2 494 744			(2)

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Finance Unit



INSTITUT AFRICAÏN DE DEVELOPPEMENT ECONOMIQUE ET DE LA PLANIFICATION
AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING
IDEP

TRIAL BALANCE

Statement V

DECEMBER 2013

DESCRIPTION	DEBIT	CREDIT	BALANCE
JP Morgan Chase Bank	2 236 792		2 236 792
BICIS USD 601650-50	86 884		86 884
BICIS FCFA 601650-56	171 069		171 069
ARL	353 118		353 118
AP		300 053	(300 053)
SURPLUS as at 31/12/2013		2 176 532	(2 176 532)
FUND BALANCE XB as at 31/12/2013		371 276	(371 276)
			-
TOTAL	2 847 862	2 847 862	0,00

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Finance Unit



INSTITUT AFRICAIN DE DEVELOPPEMENT ECONOMIQUE ET DE LA PLANIFICATION
AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING

IDEP

MIP STATEMENT

Statement VI

DECEMBER 2013

DESCRIPTION	DEBIT	CREDIT	BALANCE
BICIS FCFA 110280-57	86 135		86 135
MIP A/C		85 706	(85 706)
A/C MEDICAL RECOVERIES		428	(428)
TOTAL	86 135	86 135	-

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INSTITUT AFRICAIN DE DEVELOPPEMENT ECONOMIQUE ET DE LA PLANIFICATION
AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING

IDEP

Statement VII

ACCOUNT RECOVERABLE LOCALLY - ARL
SUMMARY BALANCE AS AT 31 DECEMBER 2013

Index Number	Description / Name	Petty Cash Fund	Vendor Advance	Salary Advance	Education Grant Advance	Travel Advance	Billing	Personal Telephone Call	Credit Memo	Total
		IP-30	IP-31	IP-32	IP-33	IP-34	IP-37	IP-38	IP-39	
016	Adebayo OLUKOSHI				30 000	1 689				31 689
401	AU-ARIC								183 795	183 795
400	2013 UN GRANT								113 340	113 340
404	ECA								12 173	12 173
431	UE-ICMPD								12 121	12 121
		-	-	-	30 000	1 689	-	-	321 429	353 118

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 par KPMG



INSTITUT AFRICAIN DE DEVELOPPEMENT ECONOMIQUE ET DE LA PLANIFICATION
AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING

IDEP

Statement VIII

SUMMARY REPORT
Account Payable 550xxx
as at : 31 December 2013

A/C Nber	Description	Opening Balance		Mouvement		Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
55207	Outdated Checks		1 962	1 962			
55600	Projects Obligate				215 174		215 174
55650	Vendor A/C Payable		12 344	12 344			
55660	Sce Providers & Partners A/C Payable		2 298	2 298	27 713		27 713
55681	ECA A/C Payable		6 719	16 524	68 202		58 396
55700	Suspense Account	1 526	1 648	143 623	145 149		1 648
55701	Van Breda	368			368		
55703	Pension Fund			178 801	178 801		
55704	Life Insurance		168	168			
55707	Visa Card for Visa Entrance			7 041	4 163		2 877
55800	Credit Union			55 480	55 480		
55900	Salary Assignment						
Total		1 894	25 139	418 241	695 050	2 877	302 931
				Closing Balance			300 053

Etats Financiers Conformes
aux Comptes Verifiés
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Finance Unit



TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2013

BUDGET LINE	DESCRIPTION	ECA-082 (US\$)	SWE-065 (US\$)	EUR-068 (US\$)	FFP-068-2 (US\$)	ADP090 (US\$)	BAD-003 (US\$)	UNW-071 (US\$)	OSW-041 (US\$)	AIC-06 (US\$)	ADB-07 (US\$)	UNG - RB 2012 (US\$)	Total Expenditure RB & XB (US\$)	DIRECTION (US\$)	RESEARCH (US\$)	TRAINING (US\$)	ADMIN (US\$)	LIBRARY (US\$)	Common Cost (US\$)	Governing Council (US\$)	
1100	Professional Fees											228 309	228 309	(1)	238 329						
1102	Reparation Grants																				
1103	Cost Overrun																				
1112	Lecturers				1 197										21 197						
1113	Consultants				18 300										198 497						
1115	Policy Dialogue				106 617										485 244						
1116	Advanced Policy Research																				
1300	Education Grant																				
1301	Administrative Support Staff																				
1306	Overtime																				
1307	Education Grant Travel																				
1308	Home Leave Travel																				
1360	Travel Separation																				
1361	Communication of Annual Leave on Separation																				
1363	Other Separation Costs																				
1401	Cleaning Services																				
1402	Gardening Services																				
1403	Security Services																				
1404	Electricity																				
1405	Water																				
1501	Travel of Staffs																				
1600	Travel of Consultants																				
1601	Meeting Governing Council																				
1602	Travel of Lecturers																				
2001	External Contractual Translation (Editing)																				
2020	External Contractual Interpretation Services																				
2040	Contractual Fees for Meeting - Conference - Documents																				
3100	Fellowships & Miscellaneous Fees																				
3200	Staff Training																				
3201	Short Term Course																				
3205	Training Materials																				
4001	Maint of Furniture & Office Equipment																				
4002	Maint & Operation of Transportation Equipment																				
4003	Maint of Communication Equipment																				
4004	Maint of Office Automation Equipment																				
4030	Hospitality																				
4035	Miscellaneous Claims & Adjustments																				
4100	Stationery & Office Supplies																				
4200	Non-Expendable Equipment																				
4300	Premises Building																				
4400	Communications																				
4410	Marketing & Institutional Promotion																				
4500	Bank Charges																				
5010	Fuel																				
5040	Replacement of Software Package																				
5300	Books - Editorial & Publications																				
5300	Miscellaneous Services																				
5400	External Audit																				
	TOTAL	1 075 212	485 848	237 855	344 368	51 137	653 274	108 732	43 892	188 818	351 385	2 188 854	6 327 874	451 946	741 577	4 182 322	208 409	138 741	580 551	22 228	

4600 Cash / Loss on Exchange

(1) Inland Court

52 838

2 241 691

52 838

6 380 712



African Institute for Economic Development and Planning
Summary of Regular Budget & Extra-Budgetary
By Income & Expenditure
For the year 2012 and 2013

Schedule 02

PROJECT	Description	Balance Prior Year	Year 2012				Year 2013				Cumulative Balance
			Income	Expenditure	2012 Balance	Adjustment	Income	Expenditure	2013 Balance		
UN Grant	UN Grant	-1 556	1 300 000	1 129 709	168 735	1 300 000	1 300 000	1 181 985	118 015	286 750	
RE-01	Regular Budget	1 534 039	784 614	1 154 538	1 164 095	2 267 350	1 788 107	1 697 706	728 401	1 892 496	
	UNKNOW DIFFERENCE									(2 714)	
	RB & UN GRANT	1 532 482	2 084 614	2 284 246	1 332 830	3 567 350	3 088 107	2 241 691	846 416	2 176 532	
SWE-74765	Africa Research Policy Nexus	334 727	239 111	82 438	311 402			485 848	(485 848)	25 554	
EUJ-74768	Support for the Africa-EU Partnership on Migration, Mobility & Employment	-2 775	1 03 704	74 977	88 692		119 844	237 555	(117 711)	(21 659)	
PRJ-74769 (2)	Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations		339 000	266 000	83 910		350 000	344 368	5 632	89 542	
UNW-74771	UNWOMEN NY	139 000	139 000	5 000	145 000			63 310	(63 310)	81 690	
UNW-74771	Gender Responsive Budgeting (GRB) Tot Course 2013							46 422	13 442	13 442	
ECA-7477X	PROJECTS FINANCED BY ECA	-22 911	707 548	350 511	334 126	2 099 011	1 835 619	1 380 834	454 785	454 735	
ECA-74782	ECA COURSES				(50)					(492 092)	
BADJ-74783	BADEA SHORT TERM COURSES					703 472	57 750	549 842	(492 092)	(492 092)	
BADJ-74783	BADEA SHORT TERM COURSES CAA BEHNN & DCM CAMEROON		58 850	109 706	(50 856)		128 466	103 432	25 034	(25 822)	
BADJ-74783	OSWA		59 600	169 445	(109 845)		204 730	43 692	161 038	51 213	
ADJ-74787	PARCOUR DNP GUINEA					353 242	317 918	351 385	(33 467)	(33 467)	
AUC-74787	AUC COURSES MIGRATION & SOCIAL POLICY					215 764	90 344	186 818	(96 474)	(96 474)	
ADJ-74790	STRENGTHENING POLICYMAKING CAPACITIES OF EMERGING AFRICAN DAWSORBA MINISTERS IN MIGRATION & DEVELOPMENT					70 000	47 547	51 137	(3 590)	(3 590)	
UNJ-74774	GEMEP-AFRICA Short Term Courses on Gender Responsive Policy Management English & French Session	32 454		32 454							
BADJ-74770	Economic Coordination & Regional Integration in Africa Course - English Session	-24 881	16 799	(8 112)							
FRF-74769 (1)	Support to Developer & Pilot Short Courses on Trade & Mining Contract Negotiations	112 058		112 679	(620)		620		0	0	
NLDJ-74747	Indicative Work Program 2007-20010	-139 986	139 954		(32)		32				
UNJ-74785	UNDP- GEMEP-Africa Short Term Courses on Gender Responsive Policy Management		180 000	180 000							
GIZ-74784	SOCIAL POLICY COURSE		25 510	25 510							
GIZ-74784	Practices for National Social Policies in AU members		6 764	6 161	602		(602)				
NAL-74784	Support To Develop & Pilot Short Courses on Social & Mining Policies in Africa		45 388	45 002	385		(385)		(0)	(0)	
FRJ-74784	Finalized Con- Social Policy Course		63 406		63 406					63 406	
	Total XB	438 687	2 226 803	1 451 759	1 063 681	4 166 836	3 446 616	4 139 020	(691 869)	371 276	
	TOTAL	1 971 169	4 311 417	3 236 025	2 396 511	7 734 186	6 534 724	6 380 712	154 547	2 547 809	

Etats Financiers Conformes
aux Comptes Verifiés
par KPMG



Checked by: _____

African Institute for Economic Development and Planning
REGULAR BUDGET OF IDEP
SUMMARY OF RESSOURCES AND EXPENDITURES FOR THE YEAR 2013
As at 31 DECEMBER 2013

Schedule 03

Summary by Project and Object of Expenditures

Budget Line	Description	Allotments	RB Expenditure	UN Grant Expenditure	Total Expenditure	Unencumbered Balance	%
1100	Professional Posts	400 000		238 329	238 329	161 671	59,58%
1102	Repatriation Grants	47 450			-	47 450	
1103	Cost Overrun	100 000			-	100 000	
1112	Lecturers	270 000		132 671	132 671	137 329	49,14%
1113	Consultants	30 000	20 000		20 000	10 000	66,67%
1115	Policy Dialogue	50 000			-	50 000	
1116	Advanced Policy Research	40 000	9 295		9 295	30 705	23,24%
1300	Education Grant	36 000		49 865	49 865	(13 865)	138,51%
1301	Administrative Support Staff	760 000	341 707	197 573	539 280	220 720	70,96%
1306	Overtime	5 000	5 043		5 043	(43)	100,86%
1307	Education Grant Travel	2 000			-	2 000	
1308	Home Leave Travel	8 000		4 981	4 981	3 019	62,26%
1360	Travel on Separation	1 600			-	1 600	
1361	Commutation of Annual Leave on Separation	32 300	5 157		5 157	27 143	15,97%
1363	Other Separation Costs	15 000			-	15 000	
1401	Cleaning Services	20 000	18 703		18 703	1 297	93,52%
1402	Gardening Services	10 500	9 463		9 463	1 037	90,13%
1403	Security Services	20 500	22 809		22 809	(2 309)	111,26%
1404	Electricity	15 000	5 563		5 563	9 437	37,08%
1405	Watter	5 000	6 821		6 821	(1 821)	136,43%
1501	Travel of Staffs	150 000	130 271		130 271	19 729	86,85%
1600	Travel of Consultants	10 000			-	10 000	
1601	Meeting Governing Council	155 000		22 229	22 229	132 771	14,34%
1602	Travel of Lecturers	20 000			-	20 000	
2001	External Contractual Translation (Editing)	20 000	1 277		1 277	18 723	6,39%
2020	External Contractual Interpretation Services	24 000	17 732		17 732	6 268	73,88%
2040	Contractual Sces for Meeting - Conference - Documents	5 000			-	5 000	
3100	Fellowships & Miscellaneous Sces	75 000	14 934		14 934	60 066	19,91%
3200	Staff Training	15 000	11 670		11 670	3 330	77,80%
3201	Short Term Course	875 000	184 103	536 337	720 440	154 560	82,34%
3205	Training Materials	30 000			-	30 000	
4001	Maint of Furniture & Office Equipment	8 000	852		852	7 149	10,64%
4002	Maint & Operation of Transportation Equipment	10 000	4 240		4 240	5 760	42,40%
4003	Maint of Communication Equipment	5 000			-	5 000	
4004	Maint of Office Automation Equipment	5 000	830		830	4 170	16,60%
4030	Hospitality	5 000	2 952		2 952	2 048	59,05%
4035	Miscellaneous Claims & Adjustments	2 000			-	2 000	
4100	Stationery & Office Supplies	20 000	23 380		23 380	(3 380)	116,90%
4200	Non-Expendable Equipment	93 000	63 501		63 501	29 499	68,28%
4300	Premises Building	10 000	10 723		10 723	(723)	107,23%
4400	Communications	32 000	45 135		45 135	(13 135)	141,05%
4410	Marketing & Institutional Promotion		6 886		6 886	(6 886)	-100,00%
4500	Bank Charges	10 000	9 976		9 976	24	99,76%
5010	Fuel	5 000	8 714		8 714	(3 714)	174,28%
5040	Replacement of Software Package	25 000			-	25 000	
5200	Books - Editorial & Publications	30 000	13 833		13 833	16 167	46,11%
5300	Miscellaneous Services	15 000	2 115		2 115	12 885	14,10%
5400	External Audit	20 000	9 183		9 183	10 817	45,92%
5500	Overhead				-	-	
	Sub-Total	3 542 350	1 006 869	1 181 985	2 188 854	1 353 496	61,79%
4600	Loss on Exchange	25 000	52 838		52 838	(27 838)	211,35%
		3 567 350	1 059 706	1 181 985	2 241 691	1 325 659	63%

RB Income As at 31 December 2013	1 788 107	Total Income As at 31 December 2013	3 088 107
2013 UN GRANT	1 300 000	Surplus As at 31 December 2012	1 332 830
Total Income As at 31 December 2013	3 088 107	Total Expenditures As at 31 December 2013	2 241 691
		UNKNOWN DIFFERENCE	-2 714
		Balance (Inc-Expend) As at 31 December 2013	2 176 532,20

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**COMBINED STATEMENT OF ACTUAL EXPENDITURES FOR 2012 and 2013
AND COST VARIANCE (INCREASE/DECREASE)
REGULAR BUDGET**

BUDGET LINE	DESCRIPTION	Actual Expenditures				Increase (Decrease) (US\$)
		M/M	2012 (US\$)	M/M	2013 (US\$)	
1100	Professional Posts	17	303 987		238 329	(65 658)
1102	Repatriation Grants		62 511		-	(62 511)
1103	Cost Overrun		133 136		-	(133 136)
1112	Lecturers		85 939		132 671	46 732
1113	Consultants		27 820		20 000	(7 820)
1115	Policy Dialogue		65 179		-	(65 179)
1116	Advanced Policy Research		45 890		9 295	(36 594)
1300	Education Grant		9 038		49 865	40 828
1301	Administrative Support Staff	210	442 422		539 280	96 858
1306	Overtime		5 000		5 043	43
1307	Education Grant Travel				-	-
1308	Home Leave Travel				4 981	4 981
1360	Travel on Separation		888		-	(888)
1361	Commutation of Annual Leave on Separation		32 089		5 157	(26 931)
1363	Other Separation Costs				-	-
1401	Cleaning Services		19 628		18 703	(924)
1402	Gardening Services		9 149		9 463	314
1403	Security Services		24 359		22 809	(1 550)
1404	Electricity		23 753		5 563	(18 191)
1405	Water		4 461		6 821	2 361
1501	Travel of Staffs		106 586		130 271	23 685
1600	Travel of Consultants		1 898		-	(1 898)
1601	Meeting Governing Council		48 870		22 229	(26 641)
1602	Travel of Lecturers				-	-
2001	External Contractual Translation (Editing)		6 910		1 277	(5 633)
2020	External Contractual Interpretation Services		16 355		17 732	1 377
2040	Contractual Sces for Meeting - Conference - Documents		202		-	(202)
3100	Fellowships & Miscellaneous Sces		6 591		14 934	8 342
3200	Staff Training		3 210		11 670	8 460
3201	Short Term Course		574 673		720 440	145 767
3205	Training Materials		6 848		-	(6 848)
4001	Maint of Furniture & Office Equipment		1 390		852	(538)
4002	Maint & Operation of Transportation Equipment		6 898		4 240	(2 658)
4003	Maint of Communication Equipment		195		-	(195)
4004	Maint of Office Automation Equipment		636		830	194
4030	Hospitality		3 593		2 952	(641)
4035	Miscellaneous Claims & Adjustments				-	-
4100	Stationery & Office Supplies		20 272		23 380	3 108
4200	Non-Expendable Equipment		6 270		63 501	57 232
4300	Premises Building		53 675		10 723	(42 952)
4400	Communications		42 682		45 135	2 453
4410	Marketing & Institutional Promotion		20 937		6 886	(14 051)
4500	Bank Charges		7 587		9 976	2 388
5010	Fuel		7 209		8 714	1 505
5040	Replacement of Software Package				-	-
5200	Books - Editorial & Publications		13 750		13 833	83
5300	Miscellaneous Services		6 302		2 115	(4 187)
5400	External Audit		8 760		9 183	424
5500	Overhead					
TOTAL			2 267 545		2 188 854	(78 691)
4600	Gain / Loss on Exchange		16 722		52 838	36 116

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African Institute for Economic Development and Planning

Schedule 05

STATEMENT OF CONTRIBUTIONS \ ETAT DES CONTRIBUTIONS
U.N. AFRICAN INSTITUTE FOR ECONOMIC DEVELOPEMENT AND PLANNING
As at 31 December 2013

Index	Countries	Annual Assessed Contribution US\$	Total Assessed Contribution US\$	Prior Payment US\$	Amount Paid in 2013 US\$			Total Amount Paid in 2013 US\$	Total Amount Paid US\$	Arrears US\$
					Annual Contribution	Arrears Paid	Advance Payment			
1	ALGERIA	80 000,00	1 920 000,00							1 920 000,00
2	ANGOLA	32 000,00	768 000,00	704 000,00	32 000,00	32 000,00		64 000,00	768 000,00	
3	BENIN	15 000,00	360 000,00	318 780,30					318 780,30	41 219,70
4	BOTSWANA	24 000,00	576 000,00							576 000,00
5	BURKINA FASO	15 000,00	360 000,00	375 301,71					375 301,71	-15 301,71
6	BURUNDI	15 000,00	360 000,00	60 000,00					60 000,00	300 000,00
7	CAMEROUN	24 000,00	576 000,00	568 632,17					568 632,17	7 367,83
8	CAPE VERDE	10 000,00	240 000,00							240 000,00
9	CENTRAL AFRICAN REP.	15 000,00	360 000,00							360 000,00
10	CHAD	15 000,00	360 000,00	88 850,59					88 850,59	271 149,41
11	COMORO	10 000,00	240 000,00							240 000,00
12	CONGO	15 000,00	360 000,00	317 097,02					317 097,02	42 902,98
13	RD CONGO	32 000,00	768 000,00							768 000,00
14	COTE D'IVOIRE	32 000,00	768 000,00	802 571,02					802 571,02	-34 571,02
15	DJIBOUTI	15 000,00	360 000,00							360 000,00
16	EGYPT	80 000,00	1 920 000,00	1 840 000,00	80 000,00			80 000,00	1 920 000,00	
17	ERITREA **	15 000,00	285 000,00							285 000,00
18	ETHIOPIA	32 000,00	768 000,00	40 580,00					40 580,00	727 420,00
19	EQUATORIAL GUINEA	10 000,00	240 000,00	210 000,00					210 000,00	30 000,00
20	GABON	20 000,00	480 000,00		20 000,00	20 000,00		40 000,00	40 000,00	440 000,00
21	GAMBIA	10 000,00	240 000,00	108 499,00					108 499,00	131 501,00
22	GHANA	32 000,00	768 000,00	796 970,00					796 970,00	-28 970,00
23	GUINEA BISSAU	10 000,00	240 000,00							240 000,00
24	GUINEE	20 000,00	480 000,00	40 000,00					40 000,00	440 000,00
25	KENYA	32 000,00	768 000,00	768 000,00			13 218,39	13 218,39	781 218,39	-13 218,39
26	LESOTHO	15 000,00	360 000,00	345 000,00	15 000,00			15 000,00	360 000,00	
27	LIBERIA	15 000,00	360 000,00	30 000,00					30 000,00	330 000,00
28	LIBYAN ARAB JAMAHIRIYA	80 000,00	1 920 000,00	695 862,14	80 000,00	58 310,71		138 310,71	834 172,85	1 085 827,15
29	MADAGASCAR	20 000,00	480 000,00	377 574,69					377 574,69	102 425,31
30	MALAWI	15 000,00	360 000,00	287 043,00					287 043,00	72 957,00
31	MALI	15 000,00	360 000,00	34 820,00					34 820,00	325 180,00
32	MAURITANIA	10 000,00	240 000,00	10 000,00					10 000,00	230 000,00
33	MAURITIUS	15 000,00	360 000,00		10 000,00			10 000,00	10 000,00	350 000,00
34	MOROCCO	32 000,00	768 000,00	159 985,00					159 985,00	608 015,00
35	MOZAMBIQUE	32 000,00	768 000,00	340 943,00					340 943,00	427 057,00
36	NAMIBIA*	24 000,00	528 000,00	480 000,00	24 000,00			24 000,00	504 000,00	24 000,00
37	NIGER	15 000,00	360 000,00							360 000,00
38	NIGERIA	80 000,00	1 920 000,00	1 760 000,00					1 760 000,00	160 000,00
39	RWANDA	15 000,00	360 000,00	120 000,00					120 000,00	240 000,00
40	SAO TOME & PRINCIPE	10 000,00	240 000,00	10 000,00					10 000,00	230 000,00
41	SENEGAL	24 000,00	576 000,00	543 274,26					543 274,26	32 725,74
42	SEYCHELLES	10 000,00	240 000,00	230 000,00					230 000,00	10 000,00
43	SIERRA LEONE	20 000,00	480 000,00	330 000,00					330 000,00	150 000,00
44	SOMALIA	10 000,00	240 000,00							240 000,00
45	SOUTH AFRICA**	80 000,00	1 520 000,00		80 000,00	80 000,00		160 000,00	160 000,00	1 360 000,00
46	SUDAN	32 000,00	768 000,00							768 000,00
47	SWAZILAND	20 000,00	480 000,00	440 000,00	20 000,00	20 000,00		40 000,00	480 000,00	
48	TANZANIA	24 000,00	576 000,00	148 886,91					148 886,91	427 113,09
49	TOGO	15 000,00	360 000,00	164 684,81					164 684,81	195 315,19
50	TUNISIA	24 000,00	576 000,00	313 223,98					313 223,98	262 776,02
51	UGANDA	24 000,00	576 000,00	480 000,00					480 000,00	96 000,00
52	ZAMBIA	32 000,00	768 000,00	672 000,00	32 000,00	837,31		32 837,31	704 837,31	63 162,69
53	ZIMBABWE	40 000,00	960 000,00	174 925,00					174 925,00	785 075,00
	TOTAL :	1 358 000,00	32 069 000,00	15 187 504,60	393 000,00	211 148,02	13 218,39	617 366,41	15 804 871,01	16 264 128,99

* Became member in 1992

** Became member in 1995

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Etats Financiers Conformes
aux Comptes Verifiés
par KPMG



IDEP

TOTAL INCOME as at 31 December 2012

Schedule 06

Account Code : 72xxx

DESCRIPTION	Budget Lines	Amount Received
UN Grant	000	1 300 000
Miscellaneous Income	001	167 621
Contribution	101	617 366
Consultancy	201	55 463
Cafeteria	301	
Tuition	4xxx	618 400
Conference Hall	501	13 909
Overhead	601	254 534
Photocopying	701	60 814
Sale of Equipment	801	
Printing of Documents	901	
TOTAL		3 088 107

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AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

Schedule 07a

PROJECTS FINANCED BY ECA

Donor : **ECA**
Account No° : **ECA-7xxxxx**
Start/End : **January to December 2012**



Project A/C	Description	Prior Year Balance	Allotments (USD)	Cash Received	Total Expenditures	Cash Balance (USD)
ECA-82XXXXX	Reinforcing IDEPs delivery capacity (training) starting 2013		1 262 934	720 000	982 074	(262 074)
ECA-82XXXXX	Intégration du Genre dans les Politiques Socioéconomiques		102 840	102 840	102 840	-
ECA-82XXXXX	Course on Trade Policy Using Eview & Stata		45 021		23 270	(23 270)
ECA-82XXXXX	Social Policy in a Development Context		110 011	110 000	110 011	(11)
ECA-82XXXXX	International Trade Policy for National & Regional Development		152 213	152 213	152 213	-
ECA-82XXXXX	Ecowas Experts Meeting on Gender & Trade		10 426		10 426	(10 426)
ECA-82XXXXX	Fundamental Development Planning Course		180 000	180 000		180 000
ECA-82XXXXX	Course on "Training of HR Managers		235 566	235 566		235 566
ECA-82XXXXX	2014 Generic Courses			335 000		335 000
	TOTAL	-	2 099 011	1 835 619	1 380 833,90	454 785

Prior Year Cash Balance	-
Total Cash received on 2013	1 835 619
Less Expenditures	(1 380 834)
Cash Balance	454 785

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Finance Unit



AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

PROJECTS FINANCED BY ECA

Schedule 07b

Donor : ECA
Account N° : ECA-7xxxxx
Start/End : January to December 2012



Project A/C	Description	Prior Year Balance	Allotments (USD)	Cash Received	Total Expenditures	Cash Balance (USD)
ECA-82XXXX	International Trade Policy for National & Regional Development (Share Cost)	(50)		50		(0)
ECA-32XXXX	ECA Fellowships Programme		60 000	60 000		60 000
ECA-34XXXX	Research on Gender Indicator	144 100	144 100			144 100
ECA-76XXXX	Toolkits to Mainstream and Integrate Macroeconomic and Sectoral Policies in National Development Strategies	(24 986)				(24 986)
ECA-79XXXX	Sierra Leone Nationale Conference	26 847	85 000			26 847
ECA-80XXXX	Communication Infrastructure & Système	143 215	156 000		119 378	23 837
ECA-80XXXX	IDEP Trainees Mobility	45 000	45 000			45 000
ECA-90XXXX	ECA Retooling Courses		175 384	175 000	175 000	-
TOTAL		334 126	665 484	235 050	294 378	274 798

Prior Year Cash Balance	334 126
Total Cash received on 2013	235 050
Less Expenditures	(294 378)
Cash Balance	274 798

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Finance Director



AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES
As at 31 DECEMBER 2013

Schedule 08

Donor **Sweden (SIDA)**
Project title : "African Research-Policy Nexus"
Project ID : 7569
Org. Unit : 0808
Account N° : SWE-65XXXX
Approved Budget : **US\$ 690 022,99**
Start/End : 01 June 2010 to 31 Dec 2013

**Etats Financiers Conformes
aux Comptes Verifiés
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Budget Line	Description	Revised Allotments (USD)	Prior Years Expenditures (USD)	Current Year Expenditures & Unliquidated Obligations (USD)	Total Expenditures & Unliquidated Obligations (USD)	Unencumbered Balance(USD)
1115	Policy Dialogue Activities	325 000	171 617	140 117	311 734	13 266
1116	Strategic Advisory Services to the AU	200 000	97 891	99 238	197 130	2 870
1420	Conference of the African Development Agenda	150 000	819	136 782	137 601	12 399
1421	Annual Outreach & Briefing Meeting	70 660	-	70 000	70 000	660
4200	Equipment & Supplies	64 095	45 000	20 839	65 839	(1 744)
5500	Programme Support Cost (05%) Idep	60 000	43 023	18 872	61 894	(1 894)
	Sub-Total	869 755	358 350	485 848	844 198	25 557
	Programme Support Cost (13%) retained by ECA	113 065	113 065	(0)	113 065	-
	TOTAL	982 820	471 416	485 847	957 263	25 557

1st Instalment received in 2011 RV565	610 642
2nd Instalment received in 2012 RV678	259 111
Programme Support Cost (13%) retained by ECA	113 065
Total Budget	982 817
Less Expenditures:	(957 263)
Cash Balance:	25 554

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**Etats Financiers Conformes
aux Comptes Vérifiés
par KPMG**

**African Institute for Economic Development and Planning
Summary by Project and Object of Expenditures
As at 31 December 2013**

Schedule 09

Donor: European Union
Project Title: Support for the Africa-EU Partnership on Migration, Mobility & Employment
Project n°: MIGR/2009/228-441
Account N°: EUF-68XXXX
Approved Budget: USD 200 008
Start / End: January 2011 to December 2013

Budget line	Description	Revised Allotments (USD)	Prior Year Expenditures (USD)	Current Year Expenditures (USD)	Total Expenditures (USD)	Balance
1 110	Advisory Services	60 417	15 000		15 000	45 417
1 113	Head of Research	57 600	7 913		7 913	49 687
1 116	Project Officer / Assistant	186 500	70 770	48 965	119 735	66 765
4200	Office Infrastructure	97 242	55 412	188 590	244 002	(146 760)
	Total	401 758	149 095	237 555	386 650	15 109

Cash Received in 2011 RV 0623	71 443
Cash Received in 2012 RV 0666 & 0719	163 704
Cash Received in 2013 RV 0762 & 0784	119 844
Total Cash Received	354 991
Expenditures As at 31 Dec 2013	386 650
Cash Balance	(31 658)

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African Institute for Economic Development and Planning
Summary by Project and Object of Expenditures
As at 31 December 2013

Schedule 10a

Donor: Ford Foundation

Project Title: Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations

Project n°: 1100-0706

Account N°: FRF-69XXXXX

Approved Budget: USD 500 000

Start / End: January 2010 to May 2012.3

Budget line	Description	Allotment 2010 - 2012	Prior Year Expenditures (USD)	Current Year Expenditures (USD)	Total Expenditures (USD)	Unencumbered Balance
1116	Advanced Policy Research	141 500	72 264	70 455	142 719	(1 219)
1301	Administrative Support Staff	65 000	32 313	32 937	65 250	(250)
3201	Short-Term Courses	280 000	276 615	2 500	279 115	885
5200	Library (Books & Periodicals)	13 500	6 750	6 787	13 537	(37)
	Total	500 000	387 942	112 679	500 620	(620)

1st Installment Received in 2010 RV 0611	250 000
2nd Installment Received in 2011 RV 0769	250 000
Over charge put on Regugal Budget	620
Expenditures As at 31 May 2012	500 620
Cash Balance	

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Etats Financiers Conformes
aux Comptes de l'Etat
par KPMG



African Institute for Economic Development and Planning
Summary by Project and Object of Expenditures
As at 31 December 2013

Schedule 10b

Donor: Ford Foundation
Support to Develop & Pilot Short Courses on
Project Title: Trade & Mining Contract Negotiations
Project n°: 1100-2138
Account N°: FRF-69XXXXX
Approved Budget: USD 700 000
Start / End: June 2012 to May 2014.

Etats Financiers Conformes
aux Comptes Verifiés
par KPMG

Budget line	Description	Allotment	Prior Year Expenditures (USD)	Current Year Expenditures (USD)	Total Expenditures (USD)	Unencumbered Balance
1113	Visiting Policy Makers	55 000	26 745	1 197	27 942	27 058
1116	Advanced Policy Research	160 000		106 617	106 617	53 383
1117	Researcher in Residence Programs	50 000	10 892	18 380	29 273	20 727
1301	Administrative Support Staff	91 000	42 340	45 905	88 246	2 754
3201	Short-Term Courses	330 000	173 768	172 268	346 036	(16 036)
5200	Online Library Initiative	14 000	12 344	-	12 344	1 656
5201						
	Total	700 000	266 090	344 368	610 458	89 542

1st Installment Received in 2012 RV 0698	350 000
2nd Installment Received in 2013 RV 0764	350 000
Total Expenditures As at 31 December 2013	610 458
Cash Balance	89 542

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**AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING
IDEP**

Schedule 11

**STRENGTHENING POLICYMAKING CAPACITIES OF EMERGING AFRICAN DIASPORA
MINISTRIES IN MIGRATION & DEVELOPMENT
Dakar (Sénégal), 21 to 25 October 2013**

SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

Designation	Allotment	Expenditures	Unencumbered Balance
5 500 Operating Cost	13 900,00	13 297,15	602,85
Administrative Cost	8 000,00	7 462,69	537,31
Rent of Conference Room	3 500,00	3 392,13	107,87
Photocopies & Training Materials	800,00	814,11	-14,11
Ground Transportation Protocol Visa Fee	1 600,00	1 628,22	-28,22
3 201 Participants Cost	33 720,00	29 775,84	3 944,16
Air Tickets Participants	14 400,00	12 692,83	1 707,17
DSA Participants	19 320,00	17 083,01	2 236,99
2 020 Interpretation Cost	4 000,00	4 000,00	0,00
1 112 Ressource Persons & ADPC Staff (DSA & Visa fee)	15 000,00	4 063,78	10 936,22
5 300 Contingency	3 380,00		3 380,00
Total	70 000,00	51 136,77	18 863,23

**Etats Financiers Conformes
aux Comptes Vérifiés
par KPMG**

Cash received RV0745	47 546,64
Less Expenditures	51 136,77
Amount due	-3 590,13

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AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

Schedule 12a

Donor : **BADEA**
 Project title I : Training Session in Project Evaluation, Follow-Up & Post-Evaluation for the Benin Officials
 Project title II : Training Session in Project Evaluation, Follow-Up & Post-Evaluation for the Staff from the Ministry of Economy and Planning of Cameroun
 Project number :
 Account N° : **BAD-83XXXX**
 Start/End : **April 2012 to Dec 2013**
 Approved Budget : **US\$ 350 000,00**

Budget Line	Description	Allotments (USD)	Prior Year Expenditures	Expenditures Cameroon DCMII	Expenditures Benin CAA	Total Expenditures	Unencumbered Balance
3201	Subsistance Allowance	119 500	43 649	2 900,16	44 610	91 158	28 342
3202	Air Tickets	85 500	25 160		16 353	41 513	43 987
3203	Medical allowance	5 600	264	113,72	89	467	5 133
3204	Tuition fees	112 000	40 000	(387,86)	40 000	80 000	32 000
5300	Contingency	20 400	634		(246)	-	20 400
	TOTAL	343 000	109 706	2 626,02	100 806	213 138	129 862
	Cash received in 2012 RV0714		58 850				
	Cash received in 2013 RV0731		127 500				
	Cash received in 2013 RV0716		966				
	Less Expenditures		213 138				
	Amount due		(25 822)				

Cleared by: _____

Finance Director

T. T. T.
 Finance Director

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AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

Schedule 12b

Donor : **BADEA**

Project title I : Training Session in Project Evaluation, Follow-Up & Post-Evaluation for the Guineans Officials ACGP

Project title II : Training Session in Project Evaluation, Follow-Up & Post-Evaluation for the Staff from the Ivorian Ministry MEMPD

Project title III : Training Session in Project Evaluation, Follow-Up & Post-Evaluation for the Staff from the Benin Ministry MDEAP

Project title IV : Training Programme in the field of Regional Economic Integration

Project number :
Account N° : **BAD-83XXXX**
Start/End : **April 2012 to Dec 2013**
Approved Budget : **US\$ 703 472,00**

Budget Line	Description	Allotments (USD)	ACGP GUINEE	MDEAP RCI	MDEAP BENI	Regional Economic Integration	Total Expenditures	Unencumbered Balance
3201	Subsistance Allowance	254 850	73 428	52 051,31	33 480	65 993	224 952	29 898
3202	Air Tickets	184 800	16 622	39 618,39	12 778	53 030	122 048	62 752
3203	Medical allowance	12 700	1 336	49,69	125	330	1 841	10 859
3204	Tuition fees	211 000	66 000	50 000,00	15 000	62 000	193 000	18 000
3206	Local Transportation	8 000				8 000	8 000	
5300	Contingency	32 122			-		-	32 122
	TOTAL	703 472	157 386	141 719	61 384	189 353	549 842,19	153 630
	Cash received in 2013 RV07763		57 750					
	Less Expenditures		(549 842)					
	Amount due		(492 092)					

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AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

As at 31 December 2013

Schedule 13



Donor: **OSIWA**
Capacity
Project Title: **Building on**
Extension
Project n°: **2227 Extension**
Account N°:
Approved Budget: **\$ 269,637,00**
Start / End: **16 Jan 2012 to 15 Jan 2014**

Budget Line	Description	Allotments (USD)	2011 - 2012 Expenditures (USD)	2013 Expenditures (USD)	Total Expenditures & Unliquidated	Balance
A	Establishment of Faculty	59 600				59 600
	- Consultancy Fees	25 000		2 500		
	- Module Validation Workshop (12 Experts)	19 100				
	Accommodation for 7 people (in Dakar) \$180 per night for 02 nights	2 520				
	Group lunch for 12 participants \$20 / person	240				
	Tea-break for 12 participants \$10/person (twice daily)	240				
	Travel for 7 experts (outside Senegal) @ \$1800	12 600				
	Honorarium for 7experts (participants) \$500/person	3 500				
	- Publication of Programme brochure & training Pack	15 500	15 500		15 500	
	Design & Printing of hard copies: 1000 @ \$1,5/copy	1 500	1 500		1 500	
	Production of training pack - CD Rom versions					
	Production of training pack reading materials, etc 200 copies@\$70 /pack	14 000	14 000		14 000	
B	Launch of Training Programme	2 000	2 000		2 000	
	Design & Advertisement of fliers Production & Distribution of 1000 copies of application fliers @ 1,5/copie	1 500	1 500		1 500	
	Logistic Support to Selection committee transport subsidy for 3 members	500	500		500	
C	Training Programme	172 450	129 760	41 192	170 952	1 498
	Travel insurance for 30 candidates @\$120/person	3 600	3 600		3 600	
	Travel for candidates (covering land & air) for 30 candidates @\$1800/person	54 000	44 000	21 192	65 192	
	Opening & Closing ceremony: drink & Dinner for 50 person @\$40/person	4 000	4 000		4 000	
	Accommodation for 30 candidates for 15 days (covering 12 training days & 02 sundays @\$140 per parson average	63 000	22 288	18 677	40 964	
	Venue hire for 12 days (training days) @\$700/daily + Interpretation Equipment, Interpretation & traduction Cost	8 400	7 000		7 000	
	Meals: covering group lunch, breakfast, & susidy for dinner for 15 days each for 30 participants	32 850	44 603	1 323	45 926	
	Tea-break for 30 candidates for 12 days @ \$10/person (twice daily)	3 600	3 600		3 600	
	Tuition Fees				-	
	Field expedition to kedougou (or meeting with 1 high-level meeting government officials or private sector 1 trip	3 000	669		669	
D	Programme Administration & Ressource Persons	30 300	18 863		18 863	11 437
	Travel & logistics for 6 faculty members (visa fees, etc) @ \$70/person	420	420		420	
	Travel (land & Air) for 6 trainers @ \$1800 average	10 800	5 714		5 714	
	Accommodation for 6 trainers for 4days each (average) @ \$250	6 000	2 750		2 750	
	Group lunch for 4 days each @ \$25/daily per person	600			-	
	Tea-break for 6 trainers @ \$10/per twice daily for 4 days	480	480		480	
	Training Cordination & Operating Cost				-	
	Training Fees (Honorarium for trainers)	12 000	9 499		9 499	
E	Coordination & Support					
	Salary for 1 project Coordinator (full time) for 8 month @ \$3000/month					
	Salary for course secretary (full time) for 8 month @ \$2000/month					
	Salary for Web Administrator (part time) for 8 month @ \$1500/month					
	Total direct cost (i.e sum of activity A to E)	264 350	166 122	43 692	209 814	54 536
	Institutional support (2%)	5 287	3 322		3 322	1 965
	Total Project Cost	269 637	169 445	43 692	213 137	86 500
	Amount Received in 2012 RV0685	59 600				
	Amount Received in 2013 RV0778	204 750				
	Total Amount Received	264 350				
	Less 2012 Expenditures & Obligations	(169 445)				

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AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

Donor : **UNWOMEN**

Schedule 14a

Project title : **Gender Responsive Budgeting (GRB) Tot Course 2013**

Account N° : **UNW-71XXXX**

Start/End : **Oct to Dec 2013**

Approved Budget US\$: **59,864,00**

Budget Line	Description	Allotments (USD)	Expenditures	Obligations	Total Expenditures & Obligations	Unencumbered Balance (USD)
1113	Resource Persons: DSA, Ticket, Honorarium, Visa	32 192,00	26 053,32		26 053,32	6 138,69
2020	Translation & Editing course manuals & training materials		766,22	0,00	766,22	-766,22
3201	Subsistence Allowance	18 420,00	13 858,85		13 858,85	4 561,15
3202	Ground Transportation	600,00	341,69		341,69	258,31
5200	Training Materials & Printing & Photocopies	2 300,00	2 300,00		2 300,00	0,00
5300	Contingency & Hospitality Cost	4 352,00	1 101,59		1 101,59	3 250,41
5500	Operating Cost	2 000,00	2 000,00		2 000,00	0,00
	TOTAL	59 864,00	46 421,67	0,00	46 421,67	13 442,34

Cash received RV0760	59 864,00
Less Expenditures	46 421,67
Balance	13 442,34

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Finance Unit



African Institute for Economic Development and Planning
Summary by Project and Object of Expenditures
As at 31 December 2013

Schedule 14b

Donor: Ford Foundation
Project Title: Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations
Project n°: 1100-2138
Account N°: FRF-69XXXXX
Approved Budget: USD 700 000
Start / End: June 2012 to May 2014.

Budget line	Description	Allotment	Prior Year Expenditures (USD)	Current Year Expenditures (USD)	Total Expenditures (USD)	Unencumbered Balance
1113	Consultants	50 000	5 000	2 500	7 500	42 500
1116	Advanced Policy Research	70 000		41 310	41 310	28 690
1117	Publication of brochure editing	10 500			-	10 500
1301	Institutional support	19 500		19 500	19 500	-
	Total	150 000	5 000	60 810	68 310	81 690

Cash Received in 2012	150 000
Total Expenditures As at 31 December 2013	68 310
Cash Balance	81 690

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Finance Director

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par KPMG



AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

Schedule 15

Donor : **AFRICAN UNION COMMISSION**
 Project title I : Training Session in MIGRATION POLICY FOR RECS
 Project title II : Training Session in "SOCIAL POLICY FOR DEVELOPMENT PLANNERS"
 Project number :
 Account N° : **AUC-87XXXX**
 Start/End : **April 2012 to Dec 2013**
 Approved Budget : **US\$ 350 000,00**

Budget Line	Description	Allotments (USD)	Migration Policy for RECS	Social Policy for Development	Total Expenditures	Unencumbered Balance
1112	Ressources Persons (DSA & Air Tickets)	17 180	6 044,15	12 782	18 826	(1 646)
1113	Module Development & Proft Cost	4 000	4 000,00		4 000	-
2020	Interpretation & Translation Cost	16 730	9 230,00	7 413	16 643	87
3200	Operating Cost	6 500	6 500,00		6 500	-
3201	Participants Cost: DSA	64 360	12 251,49	39 443	51 695	12 665
3202	Participants Cost: Air Tickets	30 000	17 092,22	25 711	42 803	(12 803)
3204	Tuition fees	55 000		27 300	27 300	27 700
5301	Hospitality	2 200	2 200,00		2 200	-
5500	Institutional Support	19 794	7 451,32	9 400	16 851	2 942
	TOTAL	215 764	64 769,18	122 049	186 818	30 505
	Cash received RV0000	90 344				
	Less Expenditures	186 818				
	Amount due	(96 474)				

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AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES

Donor : **ADB-87XXXX**

Project title : **Taylor Made Courses for DNP Guinea**

Account N° : **ADB-87XXXX**

Start/End : **July to Dec 2013**

Approved Budget US\$: **353 243,00**

Schedule 16

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Budget Line	Description	Allotments (USD)	Expenditures	Obligations	Total Expenditures & Obligations	Unencumbered Balance (USD)
1113	Registration & Coordination	47 200,00	44 329,36		44 329,36	2 870,64
1112	Resource Persons Cost (DPA, Honorarium & Course Preparation)	60 800,00	61 813,00		61 813,00	-1 013,00
3200	Rent of Lecturer Room	13 820,00	13 820,00		13 820,00	0,00
3201	Participants Cost	123 494,00	123 494,00		123 494,00	0,00
3202	Ground Transportation	15 880,00	15 880,00		15 880,00	0,00
3205	Training Materials & Printing & Photocopies	33 590,00	33 590,00		33 590,00	0,00
4400	Communication & Publicity	5 472,00	5 472,00		5 472,00	0,00
5301	Hospitality Cost	12 349,00	12 349,00		12 349,00	0,00
5500	Institutional Support	40 638,00	40 638,00		40 638,00	0,00
	TOTAL	353 243,00	351 385,36	0,00	351 385,36	1 857,64
Cash received (RV0748/0766/0774/0768)		317 918,00				
Less Expenditures & Obligations		351 385,36				
Balance		-33 467,36				

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Finance Unit

