

UNITED NATIONS



NATIONS UNIES

AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING
INSTITUT AFRICAIN 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 2014
United Nations
IDEP
Rue du 18 juin – BP : 3186
Dakar Sénégal
This report contains 33 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 2014

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 2014.

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 plan and perform the audit to obtain reasonable assurance as to 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 controls 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 at 31st December 2014, 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 concerning the contributions from the Member States:

- The overall annual contribution receivable from Member States for the fiscal year 2014 amounts to \$ 1,358,000, of which only \$ 438 362.13, equivalent to 32%, was paid.
- Also, on a total contribution of \$ 33 427 000 for the period from 1990 to 2014, cumulative arrears amounted to \$ 16 954 961.40, equivalent to 51%, and the combined payments amounted to \$USD 16 472 038.60, equivalent to 49%.
- The total amount of contributions received from member States in 2014 (\$ 667 167.59) is detailed as follows: \$ 438 362.13 for contributions in 2014, \$ 159 387.79 representing arrears and \$ 69 417. 67 as advances.

Dakar, 29 January 2016

KPMG Senegal



Ndiaga SARR

Senior Partner

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ATTACHMENTS

Attachments # °1 : Statements 2014

Attachments # °2 : Schedules 2014

1 General information on IDEP

The African Institute for Economic Development and Planning (IDEP) is a subsidiary body of the Economic Commission for Africa (ECA). It was established in 1962 by the General Assembly of the United Nations and granted diplomatic status by the Government of Senegal to commence its operations in 1963. .

The primary purpose of the Institute is the training of mid to senior career public officials of those services and institutions in Africa responsible for economic policy design and development, and development planning. Such training includes appropriate supportive research activities. The Institute also organizes seminars, workshops, and policy dialogues of varied duration on practical problems of national, regional and international development pertinent to its training mandate and the needs of African Governments.

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 is subject to the Financial Rules and Staff Regulations of the United Nations unless otherwise provided by the General Assembly. It is also 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 a Technical Advisory Committee, a Director, and supporting staff.

The Secretary General of the United Nations, upon recommendation of the Executive Secretary of ECA, appoints the Director of the Institute. The Executive Secretary consults with the governing council before making his recommendation. The initial appointment of the Director is for a period of three years, renewable for succeeding periods of two years each. The Director is assisted by professional and general support staff appointed in accordance with the rules and procedures of the United Nations on staff appointments. . The director has 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 and the United Nations. 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.

2 Note on accounting policies

2.1 Accounting organization

All IDEP accounts are now produced using a “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 five bank accounts - three accounts are domiciled at BICIS Senegal (convertible local currency, non convertible local currency and convertible local currency for MIP) and two with JP MORGAN Chase Bank based in 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 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 in 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 for retired pensionable staff has been set up for currently serving staff at IDEP. This fund is managed by the United Nations Joint Staff Pension Fund (UNJSPF) in New York and 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 with the UNJSPF 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, United Nations, and Donors within the framework of grant agreements signed between the Institute and the latter. They are also derived from consultations and other various sources of income such as tuition fees.

The payments made by the members States as contributions are charged in priority to the annual contributions of the present year. The remainder is then attributed to 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 Host Country Agreement signed with the Government of Senegal

APPENDIX

- 1) APPENDIX N°1: STATEMENTS 2014**
- 2) APPENDIX N°2: SCHEDULES 2014**

APPENDIX N°1

STATEMENTS 2014

STATEMENT I: COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE ENDING 31 DECEMBER 2014

STATEMENT II: COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT DECEMBER 2014

STATEMENT III: COMBINED STATEMENT OF CASH FLOW AS AT 31 DECEMBER 2014

STATEMENT IV: FUND BALANCE AS AT 31 DECEMBER 2014 AND ALLOCATION BY PROJECT

STATEMENT V: TRIAL BALANCE

STATEMENT VI: MIP STATEMENT

STATEMENT VII: ACCOUNT RECOVERABLE LOCALLY-ARL SUMMURY BALANCE AS AT 31 DCEMBER 2014

STATEMENT VIII: ACCOUNT PAYABLE AS AT 31 DECEMBER 2014

APPENDIX N°2

SCHEDULES 2014

SCHEDULE 01: TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2014

SCHEDULE 02: SUMMARY OF REGULAR BUDGET AND EXTRA BUDGETARY BY INCOME AND EXPENDITURE FOR THE YEAR 2013 AND 2014

SCHEDULE 03: REGULAR BUDGET OF IDEP - SUMMARY OF RESSOURCES & EXPENDITURES FOR THE YEAR 2014 - AS AT 31 DECEMBER 2014

SCHEDULE 04: COMBINED STATEMENT OF ACTUAL FOR 2013 AND 2014 AND COST VARIANCE (INCREASE/DECREASE) REGULAR BUDGET

SCHEDULE 05: STATEMENT OF CONTRIBUTIONS / ETAT DES CONTRIBUTIONS U.N. AS AT 31 DECEMBER 2014

SCHEDULE 06: TOTAL INCOME AS AT 31 DECEMBER 2014 ACCOUNT CODE 72XXX

SCHEDULE 07: SUMMARY OF EXTRA BUDGETARY BY INCOME AND EXPENDITURE AS AT 31 DECEMBER 2014 (ECA)

SCHEDULE 08: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (SWEDEN SIDA)

SCHEDULE 09: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (EUROPEAN UNION)

SCHEDULE 10: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (FORD FOUNDATION-PROJECT N°1100-0706)

SCHEDULE 11: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (STRENGTHENING POLICYMAKING CAPACITIES OF EMERGING AFRICAN DIASPORA MINISTRIES IN MIGRATION & DEVELOPMENT)

SCHEDULE 12: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (BADEA FOR 2014)

SCHEDULE 13: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (OSIWA)

SCHEDULE 14: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (UNWOMEN)

SCHEDULE 15: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (AFRICAN UNION COMMISSION)

SCHEDULE 16: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (ADB)

ANNEX N°2

SCHEDULES 2014

SCHEDULE 01: TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2014

SCHEDULE 02: SUMMARY OF REGULAR BUDGET AND EXTRA BUDGETARY BY INCOME AND EXPENDITURE FOR THE YEAR 2011 AND 2014

SCHEDULE 03: REGULAR BUDGET OF IDEP - SUMMARY OF RESSOURCES & EXPENDITURES FOR THE YEAR 2014 - AS AT 31 DECEMBER 2014

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SCHEDULE 16: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2014 (ADB)



African Institute For Economic Development And Planning (IDEP)
 Combined statement of income and expenditure
 for the year ending 31 December 2014

Statement 1

Income RB & XB	Reference	IDEP	ECA	AUC	SWE	BADEA	FORU FOUNDATI ON	EUP	UNWOMEN	OSIWA	PARCOGE DNP GUINEA	ADPC	FIN	TOTAL
UN Grant	Schedule 6	1 300 100												1 300 100
Member States assessed annual contribution	Schedule 3	667 168												667 168
Tuition Fees	Schedule 6	418 225												418 225
Other Income	Schedule 6	460 127												460 127
Resource Mobilized under XB	Schedule 2		1 789 112	95 963		513 568	300 000				33 324			2 735 967
Gains/loss on Exchange	Schedule 3	(9 478)												(9 478)
Income C/F from Prior Year			729 533	(96 474)	25 554	(317 914)	89 542	(31 659)	95 132	51 213	(33 467)	(3 590)	63 406	371 276
Total Income		2 836 142	2 518 645	(511)	25 554	(2 347)	389 542	(31 659)	95 132	51 213	1 857	(3 590)	63 406	5 943 385
Expenditure RB & XB														-
Regular Budget Activities	Schedule 3	3 126 924												3 126 924
PROJECTS FINANCED BY ECA	Schedules 07		2 500 809											2 500 809
AUC: COURSES MIGRATION & SOCIAL POLCY	Schedule 12			(511)										(511)
BADEA: Economic Coordination & Regional Integration in Africa Course - English Session & Short Term Courses (IBENIN & CAMEROUN)	Schedules 9a & 9b					(2 347)								(2 347)
PRF Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations	Schedules 8a & 8b						176 851							176 851
UNWOMEN	Schedules 11 a & 11b								9 662					9 662
OSIWA	Schedule 10									44 666				44 666
PARCOGE DNP GUINEA	Schedule 13										1 857			1 857
STRENGTHENING POLICYMAKING CAPACITIES OF EMERGING AFRICAN DIASPORA MINISTRIES IN MIGRATION & DEVELOPMENT	Schedule 11											(3 590)		(3 590)
NAL													63 406	63 406
Total Expenditure		3 126 924	2 500 809	(511)	-	(2 347)	176 851	-	9 662	44 666	1 857	(3 590)	63 406	5 917 026
Excess of Income Over Expenditure		(290 782)	17 837	0	25 554	(0)	212 691	(31 659)	85 470	6 547	0	-	-	25 654

Cleared by:



Etats Financiers Composites
 aux Comptes Composites
 par K P P M G

African Institute For Economic Development And Planning (IDEP)
 Combined statement of assets, liabilities and fund balance
 as at 31 December 2014

	IDEP	ECA	SWE	FORD FOUNDATION	EUF	UNWOMEN	OSIWA
Assets							
Cash	1 640 242						
Cash relating to projects funded by donors		17 837	25 554	212 691	(31 659)	85 470	6 547
Accounts Receivable	517 544						
Total assets	2 157 786	17 837	25 554	212 691	(31 659)	85 470	6 547
Liabilities							
Payments received in advance							
Unliquidated obligations							
Accounts payable	272 036						
Accounts payable for Projects funded by donors							
Total liabilities	272 036	-	-	-	-	-	-
Fund Balance							
Total Cash Balance	1 885 750	17 837	25 554	212 691	(31 659)	85 470	6 547
Total liabilities and fund balances	2 157 786	17 837	25 554	212 691	(31 659)	85 470	6 547

Cleared by: _____
Finance Unit






African Institute For Economic Development And Planning (IDEP)

Combined statement of cash flow as at 31 December 2014

	IDEP	ECA	AUC	SWE	FOR D FOUNDATION	EUF	UNWOMEN	OSIWA
Cash flow from operating activities								
Net excess (shortfall) of income over expenditure	(290 782)	17 837	0	25 554	212 691	(31 659)	85 470	6 547
Decrease/(increase) in accounts receivable	(517 544)							
Decrease/(increase) in accounts payable	272 036							
Decrease/(increase) in unliquidated obligations								
Net cash flow	(536 290)	17 837	0	25 554	212 691	(31 659)	85 470	6 547
Net increase/(decrease) in cash and bank balance								
Fund balance at 1 January 2014	2 176 532							
Cash and bank balance at 31 December 2012	1 640 242	17 837	0	25 554	212 691	(31 659)	85 470	6 547

Cleared by:

Finance 6/01



Etats Financiers Conformés
aux Comptes Vérifiés
par KPMG

Statement IV

African Institute For Economic Development And Planning (IDEP)

Fund Balance as at 31 December 2014 & Allocation By Project
(US\$)

DESCRIPTION	JPMorgan Chase Bank	BICIS Dollar A/C	BICIS Conv,A/C	BALANCE
Balance per bank statement (31/12/14)	1 753 127,87	152 395	145 946	2 051 468
Deposit not recorded	25 000			25 000
Payments not recorded				(1)
Adjustments (Round-off figures on bank reconciliation)			(119 785)	(119 785)
Less: Checks not yet presented @31/12/2014			26 161	1 956 682
Total Balance as per Cash Book @ 31/12/2014	1 778 126,84	152 395	26 161	1 956 682
IDEP RB & PROJECTS	CASH BALANCE			
	BY PROJECT			
IDEP	1 640 242			
ECA	17 837			
SWE	25 554			
FORD FOUNDATION	212 691			
EU-ICMPD	(31 659)			
UNWOMEN	85 470			
OSIWA	6 547			
TOTAL	1 956 682			(0)

Cleared by: 
Finance Unit



Etats Financiers Conformes
aux Comptes Vérifiés
par KPMG

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

IDEP

Statement V

TRIAL BALANCE

DECEMBER 2014

DESCRIPTION	DEBIT	CREDIT	BALANCE
JP Morgan Chase Bank	1 778 127		1 778 127
BICIS USD 601650-50	152 395		152 395
BICIS FCFA 601650-56	26 161		26 161
ARL	517 544		517 544
AP		272 036	(272 036)
SURPLUS as at 31/12/2014		1 885 750	(1 885 750)
FUND BALANCE XB as at 31/12/2014		316 440	(316 440)
			-
TOTAL	2 474 226	2 474 226	-0

Cleared by:


Finance Officer



Etats Financiers Conformes
aux Comptes Verifiés
par KPMG

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

MIP STATEMENT

Statement VI

DECEMBER 2014

DESCRIPTION	DEBIT	CREDIT	BALANCE
BICIS FCFA 110280-57	103 133		103 133
MIP A/C		103 672	(103 672)
A/C MEDICAL RECOVERIES	539		539
TOTAL	103 672	103 672	-

Cleared by:

[Signature]





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

**ACCOUNT RECOVERABLE LOCALLY-ARL
SUMMARY BALANCE AS AT 31 DECEMBER 2014**

Statement VII

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				45 000					45 000
023	Antonin B DIOUF								7 583	7 583
010	LY Moctar					4 102			1 460	4 102
	Mehdi								183 795	183 795
401	AU-ARIC								186 538	186 538
400	ECA 2014 UN GRANT								48 385	48 385
404	ECA								40 682	40 682
431	UE-ICMPD								468 442	468 442
		-	-	-	45 000	4 102	-	-	468 442	517 544

Cleared by:



Etats Financiers Conformés
aux Comptes Vérifiés
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 2014

A/C Nber	Description	Opening Balance		Mouvement		Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
55207	Cancelled Checks			928	928		
55207	Outdated Checks						
55600	Projects Obligate		215 174	7 392			207 782
55650	Vendor A/C Payable		12 344	12 344			
55660	Sce Providers & Partners A/C Payable		27 713	19 494	18 193		26 411
55681	ECA A/C Payable		58 396	29 880	14 000		42 516
55700	Suspense Account		1 648	171 263	169 616		0
55701	Van Breda						
55703	Pension Fund			193 207	193 207		
55704	Life Insurance						
55707	Visa Card for Visa Entrance	2 877		13 543	11 747	4 674	
55800	Credit Union			76 560	76 560		
55900	Salary Assignment						
	Total	2 877	315 275	523 683	483 321	4 674	276 710
						Closing Balance	272 036

Cleared by:

Finance Unit



TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2014

BUDGET LINE	DESCRIPTION	ECA (US\$)	FRF-069-2 & 3 (US\$)	ADP090 (US\$)	BAD-033 (US\$)	UNW-071 (US\$)	OSW-81 (US\$)	AUC-86 (US\$)	ADB-87 (US\$)	FIN-84 (US\$)	UNG - RB (US\$)	Total Expenditure RB & RB (US\$)	DIRECTION (US\$)	RESEARCH (US\$)	TRAINING (US\$)	ADMIN (US\$)	LIBRARY (US\$)	Common Cost (US\$)	Governing Council (US\$)
1100	Professional Fees										653 497	653 497	238 916 (1)			190 458			
1102	Redeation, Reparation Grants & Travel of Appointment										73 625	73 625		36 486	73 625				
1112	Lecturers					5 000					31 498	31 498		486 754					
1113	Consultants										11 812	11 812		116 689					
1115	Policy Dialogue	474 943					44 666				2 246	2 246		2 246					
1116	Advanced Policy Research	41 241									47 752	47 752	47 752 (1)						
1117	Monthly Development Seminar		30 781								797 111 (2)	797 111 (2)	136 916 (1)	22 241 (8)	241 702 (9)	259 558 (3)	136 954		
1300	Education Grant										10 000	10 000	2 376		2 345	4 878	307		
1301	Administrative Support Staff			40 202							2 915	2 915	2 915						
1306	Overtime																		
1307	Education Grant Travel																		
1308	Home Leave Travel																		
1360	Travel Separation																		
1361	Commutation of Annual Leave, on Separation &																		
1363	Other Separation Costs																		
1401	Cleaning Services										19 180	19 180						19 180	
1402	Gardening Services										13 255	13 255						13 255	
1403	Security Services										29 401	29 401						29 401	
1404	Electricity										29 616	29 616						29 616	
1405	Water										7 357	7 357						7 357	
1501	Travel of Staffs										163 774	163 774		99 973	50 011	8 976	4 614		
1600	Travel of Consultants										1 615	1 615		1 615					81 250
1601	Meeting of Consultants										81 280	81 280							
1602	Travel of Lecturers										54 781	54 781			54 781				
2001	External Contractual Translation (Editing)										5 752	5 752			5 752				
2020	External Contractual Interpretation Services										10 589	10 589			10 589				
2040	Contractual Fees for Meeting - Conference - Documents																		
3100	Fellowships & Miscellaneous Fees										1 228	1 228			1 228				
3200	Staff Training										868	868							868
3201	Short Term Course	1 915 788		-3 590	-2 347	4 662		-511	1 857	63 406	857 829	2 942 961			2 942 961				858
3205	Training Materials																		
3206	Need Assessment Training Tailor -made & Strategic outreach																		
3211	MSc Collaborative Programmes										690	690							690
4001	Maint of Furniture & Office Equipment										14 570	14 570							14 570
4002	Maint & Operation of Transportation Equipment																		
4003	Maint of Communication Equipment										445	445							445
4004	Maint of Office Automation Equipment										3 172	3 172							3 172
4030	Hospitality																		
4035	Miscellaneous Claims & Adjustments										16 363	16 363							16 363
4100	Stationery & Office Supplies										42 965	111 802							111 802
4200	Non-Expendable Equipment	68 837									48 145	48 145							48 145
4300	Premises Building										48 568	48 568							48 568
4400	Communications										16 642	16 642							16 642
4410	Marketing & Institutional Promotion										9 214	9 214							9 214
4500	Bank Charges										8 939	8 939							8 939
5010	Fuel										4 393	4 393							4 393
5040	Replacement of Software Package										22 077	22 077							22 077
5200	Books - Editorial & Publications										4 750	4 750							4 750
5300	Miscellaneous Services										9 149	9 149							9 149
5400	External Audit																		
	TOTAL	2 500 809	176 851	-3 590	-2 347	9 662	44 666	-511	1 857	63 406	3 128 924	5 917 726	428 270	766 017	3 573 453	512 428	165 020	391 258	81 250

4800 Gain / Loss on Exchange

9 478

5 927 204

(1) Head Count

Cleared by:



African Institute for Economic Development and Planning
 Summary of Regular Budget & Extra-Budgetary
 By Income & Expenditure
 For the year 2013 and 2014

Schedule 02

PROJECT	Description	Balance Prior Year	Year 2013			Year 2014				
			Income	Expenditure	2013 Cumulative Balance	Income	Expenditure	2014 Balance		
UN Grant	UN Grant & Regular Budget	1 332 830	3 088 107	2 241 691	2 179 247	3 567 450	2 845 620	3 136 401	(290 782)	1 888 465
	UNKNOW DIFFERENCE				(2 714)					(2 714)
	RR & UN GRANT	1 332 830	3 088 107	2 241 691	2 176 532	3 567 450	2 845 620	3 136 401	(290 782)	1 888 750,39
SWE-74765	Africa Research-Policy Nexus	511 402		485 848	25 554					25 554
ECA-82XXXX	ECONOMIC COMMISSION OF AFRICA PROJECTS	334 076	2 070 669	1 675 212	729 535	2 185 639	1 789 112	2 500 808,69	(711 696)	17 837
EIF-74768	Support for the Africa-EU Partnership on Migration, Mobility & Employment	86 052	119 844	237 555	(31 659)			89 542,05	(89 542)	(31 659)
FRF-74769 (2)	Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations	83 910	350 000	344 368	89 542			87 308,76	212 691	212 691
FRF-74769 (3)	Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations					450 000	300 000			
UNW-74771	UNWOMEN NY	145 000		63 310	81 690			5 000,00	(5 000)	76 690
UNW-74771	Gender Responsive Budgeting (GRB) TOT Course 2013		59 864	46 422	13 442			4 661,85	(4 662)	8 780
BAD-74783	BAD/EA SHORT TERM COURSES		57 750,00	549 842,19	(492 092,19)		489 745,52	(2 346,67)	492 092,19	(0)
BAD-74783	BAD/EA SHORT TERM COURSES CAA BENIN & DCMI CAMEROON	-50 856,43	128 465,92	103 431,66	(25 822,17)		25 822,17		25 822,17	-
OSW-74781	OSIWA	-109 845	204 750	43 692	51 213			44 666,49	(44 666)	6 547
ADB-74787	PARCGER DNP GUINEA		317 918	351 385	(33 467,36)		35 324	1 856,64	33 467	-
AUC-74787	AUC COURSES MIGRATION & SOCIAL POLICY		90 344	186 818	(96 474,11)		95 963	(510,93)	96 474	-
ADP-74790	STRENGTHENING POLICYMAKING CAPACITIES OF EMERGING AFRICAN DIASPORA MINISTRIES IN MIGRATION & DEVELOPMENT		47 547	51 137	(3 590)		(3 590,13)		3 590	-
FRF-74769 (1)	Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations	(620)	620		0					-
GIZ-74784	Practices for National Social Policies in AU members	602	(602)		(0)					-
NAL-74784	Support To Develop & Pilot Short Courses on Social & Mining Policies in Africa	585	(585)		(0)					-
FIN-74784	Finland Gov. Social Policy Course	63 406			63 406			63 406,00	(63 624)	-
	Total XB	1 063 712	3 446 584	4 139 020	371 275	2 635 639	2 735 967	2 790 803	(55 053)	316 440
	TOTAL	2 396 542	6 534 692	6 380 712	2 547 808	6 203 089	5 581 587	5 927 204	-345 835	2 202 150

Extra Budgetary Income
 au KPMG
 au KPMG

Cleared by: 
 Finance Unit



African Institute for Economic Development and Planning

REGULAR BUDGET OF IDEP

SUMMARY OF RESSOURCES AND EXPENDITURES FOR THE YEAR 2014

As at 31 DECEMBER 2014

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	593 700		663 497	663 497	(69 797)	111,76%
1102	Relocation & Repatriation Grants	50 000			-	50 000	
1112	Lecturers	150 000	10 782	62 843	73 625	76 375	49,08%
1113	Consultants	50 000	31 498		31 498	18 502	63,00%
1115	Policy Dialogue	50 000	11 812		11 812	38 188	23,62%
1116	Advanced Policy Research	90 000			-	90 000	
1117	Monthly Development Seminar	24 000	2 246		2 246	21 754	9,36%
1300	Education Grant	36 000		47 752	47 752	(11 752)	132,64%
1301	Administrative Support Staff	817 621	660 489	96 481	756 970	60 651	92,58%
1306	Overtime	10 000	10 000		10 000	-	100,00%
1307	Education Grant Travel	5 000		2 915	2 915	2 085	58,31%
1308	Home Leave Travel	8 000			-	8 000	
1360	Travel on Separation				-	-	
1361	Commutation of Annual Leave on Separation	40 000			-	40 000	
1363	Other Separation Costs	15 000			-	15 000	
1401	Cleaning Services	22 500	19 180		19 180	3 320	85,24%
1402	Gardening Services	15 000	13 255		13 255	1 745	88,37%
1403	Security Services	24 000	29 401		29 401	(5 401)	122,50%
1404	Electricity	25 000	29 616		29 616	(4 616)	118,46%
1405	Water	5 000	7 357		7 357	(2 357)	147,14%
1501	Travel of Staffs	150 000	163 774		163 774	(13 774)	109,18%
1600	Travel of Consultants	25 000	1 615		1 615	23 385	6,46%
1601	Meeting Governing Council	100 000	21 417	59 864	81 280	18 720	81,28%
1602	Travel of Lecturers	30 000	54 781		54 781	(24 781)	182,60%
2001	External Contractual Translation (Editing)	22 000	5 752		5 752	16 248	26,14%
2020	External Contractual Interpretation Services	40 000	10 589		10 589	29 411	26,47%
2040	Contractual Sces for Meeting - Conference - Documents	5 000			-	5 000	
3100	Fellowships & Miscellaneous Sces	20 000	1 228		1 228	18 772	6,14%
3200	Staff Training	15 000	868		868	14 132	5,79%
3201	Short Term Course	683 200	491 080	366 749	857 829	(174 629)	125,56%
3205	Training Materials	30 000			-	30 000	
3206	Need Assessment Training, Tailor -made & Strategic outre	204 400				204 400	
3211	MSc Collaborative Programmes					-	
4001	Maint of Furniture & Office Equipment	10 000	690		690	9 310	6,90%
4002	Maint & Operation of Transportation Equipment	10 000	14 570		14 570	(4 570)	145,70%
4003	Maint of Communication Equipment	5 000			-	5 000	
4004	Maint of Office Automation Equipment	5 000	445		445	4 555	8,90%
4030	Hospitality	7 500	3 172		3 172	4 328	42,30%
4035	Miscellaneous Claims & Adjustments	3 000			-	3 000	
4100	Stationery & Office Supplies	25 000	16 363		16 363	8 637	65,45%
4200	Non-Expendable Equipment	80 000	42 965		42 965	37 035	53,71%
4300	Premises Building	100 000	48 145		48 145	51 855	48,14%
4400	Communications	40 000	48 568		48 568	(8 568)	121,42%
4410	Marketing, Institutional Promotion & Conference Bags	20 000	16 642		16 642	3 358	83,21%
4500	Bank Charges	10 000	9 214		9 214	786	92,14%
5010	Fuel	10 000	8 939		8 939	1 061	89,39%
5040	Replacement of Software Package	25 000	4 393		4 393	20 607	17,57%
5200	Books - Editorial & Publications	50 000	22 077		22 077	27 923	44,15%
5300	Miscellaneous Services	20 000	4 750		4 750	15 250	23,75%
5400	External Audit	25 000	9 149		9 149	15 851	36,60%
	Sub-Total	3 800 921	1 826 822	1 300 101	3 126 924	673 997	82,27%
4600	Loss on Exchange	25 000	9 478		9 478	15 522	37,91%
		3 825 921	1 836 300	1 300 101	3 136 401	689 520	82%

RB Income As at 31 December 2014	1 545 520	Total Income As at 31 December 2014	2 845 620
2014 UN GRANT	1 300 100	Surplus As at 31 December 2013	2 176 532
Total Income As at 31 December 2014	2 845 620	Total Expenditures As at 31 December 2014	3 136 401
		Balance (Inc-Expend) As at 31 December 2014	1 885 750

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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	2013 (US\$)	M/M	2 014,00 (US\$)	
1100	Professional Posts	17	238 329	35	663 497	425 168
1102	Relocation & Repatriation Grants				-	-
1112	Lecturers		132 671		73 625	(59 046)
1113	Consultants		20 000		31 498	11 498
1115	Policy Dialogue				11 812	11 812
1116	Advanced Policy Research		9 295		-	(9 295)
1117	Monthly Development Seminar				2 246	2 246
1300	Education Grant		49 865		47 752	(2 113)
1301	Administrative Support Staff	210	539 280	293	756 970	217 690
1306	Overtime		5 043		10 000	4 957
1307	Education Grant Travel				2 915	2 915
1308	Home Leave Travel		4 981		-	(4 981)
1360	Travel on Separation				-	-
1361	Commutation of Annual Leave on Separation		5 157		-	(5 157)
1363	Other Separation Costs				-	-
1401	Cleaning Services		18 703		19 180	477
1402	Gardening Services		9 463		13 255	3 792
1403	Security Services		22 809		29 401	6 592
1404	Electricity		5 563		29 616	24 053
1405	Water		6 821		7 357	536
1501	Travel of Staffs		130 271		163 774	33 503
1600	Travel of Consultants				1 615	1 615
1601	Meeting Governing Council		22 229		81 280	59 051
1602	Travel of Lecturers				54 781	54 781
2001	External Contractual Translation (Editing)		1 277		5 752	4 475
2020	External Contractual Interpretation Services		17 732		10 589	(7 143)
2040	Contractual Sces for Meeting - Conference - Documents				-	-
3100	Fellowships & Miscellaneous Sces		14 934		1 228	(13 706)
3200	Staff Training		11 670		868	(10 802)
3201	Short Term Course		720 440		857 829	137 389
3205	Training Materials				-	-
3206	Need Assessment Training, Tailor -made & Strategic outreach				-	-
3211	MSc Collaborative Programmes				-	-
4001	Maint of Furniture & Office Equipment		852		690	(162)
4002	Maint & Operation of Transportation Equipment		4 240		14 570	10 330
4003	Maint of Communication Equipment				-	-
4004	Maint of Office Automation Equipment		830		445	(385)
4030	Hospitality		2 952		3 172	220
4035	Miscellaneous Claims & Adjustments				-	-
4100	Stationery & Office Supplies		23 380		16 363	(7 017)
4200	Non-Expendable Equipment		63 501		42 965	(20 536)
4300	Premises Building		10 723		48 145	37 422
4400	Communications		45 135		48 568	3 433
4410	Marketing, Institutional Promotion & Conference Bags		6 886		16 642	9 756
4500	Bank Charges		9 976		9 214	(762)
5010	Fuel		8 714		8 939	225
5040	Replacement of Software Package				4 393	4 393
5200	Books - Editorial & Publications		13 833		22 077	8 244
5300	Miscellaneous Services		2 115		4 750	2 635
5400	External Audit		9 183		9 149	(34)
TOTAL			2 188 853		3 126 924	938 071
4600	Gain / Loss on Exchange		52 838		9 477,63	(43 360)

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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 2014

Index	Countries	Annual Assessed Contribution US\$	Total Assessed Contribution US\$	Prior Payment US\$	Amount Paid in 2014 US\$			Total Amount Paid in 2014 US\$	Total Amount Paid US\$	Arrears US\$
					Annual Contribution	Arrears Paid	Advance Payment			
1	ALGERIA	80 000,00	2 000 000,00							2 000 000,00
2	ANGOLA	32 000,00	800 000,00	768 000,00					768 000,00	32 000,00
3	BENIN	15 000,00	375 000,00	318 780,30					318 780,30	56 219,70
4	BOTSWANA	24 000,00	600 000,00							600 000,00
5	BURKINA FASO	15 000,00	375 000,00	375 301,71					375 301,71	-301,71
6	BURUNDI	15 000,00	375 000,00	60 000,00					60 000,00	315 000,00
7	CAMEROUN	24 000,00	600 000,00	568 632,17					568 632,17	31 367,83
8	CAPE VERDE	10 000,00	250 000,00							250 000,00
9	CENTRAL AFRICAN REP.	15 000,00	375 000,00							375 000,00
10	CHAD	15 000,00	375 000,00	88 850,59					88 850,59	286 149,41
11	COMORO	10 000,00	250 000,00							250 000,00
12	CONGO	15 000,00	375 000,00	317 097,02	15 000,00	42 902,98	68 441,99	126 344,97	443 441,99	-68 441,99
13	RD CONGO	32 000,00	800 000,00							800 000,00
14	COTE D'IVOIRE	32 000,00	800 000,00	802 571,02					802 571,02	-2 571,02
15	DJIBOUTI	15 000,00	375 000,00							375 000,00
16	EGYPT	80 000,00	2 000 000,00	1 920 000,00	80 000,00			80 000,00	2 000 000,00	
17	ERITREA **	15 000,00	300 000,00							300 000,00
18	ETHIOPIA	32 000,00	800 000,00	40 580,00					40 580,00	759 420,00
19	EQUATORIAL GUINEA	10 000,00	250 000,00	210 000,00	10 000,00	20 000,00		30 000,00	240 000,00	10 000,00
20	GABON	20 000,00	500 000,00	40 000,00					40 000,00	460 000,00
21	GAMBIA	10 000,00	250 000,00	108 499,00					108 499,00	141 501,00
22	GHANA	32 000,00	800 000,00	796 970,00					796 970,00	3 030,00
23	GUINEA BISSAU	10 000,00	250 000,00							250 000,00
24	GUINEE	20 000,00	500 000,00	40 000,00					40 000,00	460 000,00
25	KENYA	32 000,00	800 000,00	781 218,39	32 000,00		975,68	32 975,68	814 194,07	-14 194,07
26	LESOTHO	15 000,00	375 000,00	360 000,00	15 000,00			15 000,00	375 000,00	
27	LIBERIA	15 000,00	375 000,00	30 000,00					30 000,00	345 000,00
28	LIBYAN ARAB JAMAHIRIYA	80 000,00	2 000 000,00	834 172,85					834 172,85	1 165 827,15
29	MADAGASCAR	20 000,00	500 000,00	377 574,69	18 737,15			18 737,15	396 311,84	103 688,16
30	MALAWI	15 000,00	375 000,00	287 043,00					287 043,00	87 957,00
31	MALI	15 000,00	375 000,00	34 820,00					34 820,00	340 180,00
32	MAURITANIA	10 000,00	250 000,00	10 000,00					10 000,00	240 000,00
33	MAURITIUS	15 000,00	375 000,00							375 000,00
34	MOROCCO	32 000,00	800 000,00	159 985,00					159 985,00	640 015,00
35	MOZAMBIQUE	32 000,00	800 000,00	340 943,00					340 943,00	459 057,00
36	NAMIBIA*	24 000,00	552 000,00	504 000,00	24 000,00			24 000,00	528 000,00	24 000,00
37	NIGER	15 000,00	375 000,00		9 975,00			9 975,00	9 975,00	365 025,00
38	NIGERIA	80 000,00	2 000 000,00	1 760 000,00	80 000,00			80 000,00	1 840 000,00	160 000,00
39	RWANDA	15 000,00	375 000,00	120 000,00					120 000,00	255 000,00
40	SAO TOME & PRINCIPE	10 000,00	250 000,00	10 000,00					10 000,00	240 000,00
41	SENEGAL	24 000,00	600 000,00	543 274,26	24 000,00	32 725,74		56 725,74	600 000,00	0,00
42	SEYCHELLES	10 000,00	250 000,00	240 000,00					240 000,00	10 000,00
43	SIERRA LEONE	20 000,00	500 000,00	330 000,00					330 000,00	170 000,00
44	SOMALIA	10 000,00	250 000,00							250 000,00
45	SOUTH AFRICA**	80 000,00	1 600 000,00	160 000,00					160 000,00	1 440 000,00
46	SUDAN	32 000,00	800 000,00							800 000,00
47	SWAZILAND	20 000,00	500 000,00	480 000,00	40 000,00			40 000,00	520 000,00	-20 000,00
48	TANZANIA	24 000,00	600 000,00	148 886,91					148 886,91	451 113,09
49	TOGO	15 000,00	375 000,00	164 684,81	15 000,00	48 123,08		63 123,08	227 807,89	147 192,11
50	TUNISIA	24 000,00	600 000,00	313 223,98	18 649,98			18 649,98	331 873,96	268 126,04
51	UGANDA	24 000,00	600 000,00	480 000,00	24 000,00	9 462,00		33 462,00	513 462,00	86 538,00
52	ZAMBIA	32 000,00	800 000,00	704 837,31	32 000,00	6 173,99		38 173,99	743 011,30	56 988,70
53	ZIMBABWE	40 000,00	1 000 000,00	174 925,00					174 925,00	825 075,00
	TOTAL :	1 358 000,00	33 427 000,00	15 804 871,01	438 362,13	159 387,79	69 417,67	667 167,59	16 472 038,60	16 954 961,40

* Became member in 1992

** Became member in 1995

Cleared by:

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



IDEP

TOTAL INCOME as at 31 December 2014

Schedule 06

Account Code : 72xxx

Etats Financiers Conformés
aux Comptes Vérifiés
par KPMG

DESCRIPTION	Budget Lines	Amount Received
UN Grant	000	1 300 000
Miscellaneous Income	001	73 409
Contribution	101	667 168
Consultancy	201	53 350
Cafeteria	301	
Tuition	4xxx	418 225
Conference Hall	501	114 864
Overhead	601	214 888
Photocopying	701	
Sale of Equipment	801	3 615
Printing of Documents	901	
TOTAL		2 845 520

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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 07

Donor : **ECA**
Account N° : **ECA-7xxxxx**
Start/End : **January to December 2014**

Etats Financiers Conforme
aux Comptes Verifiés
par KPMG

Project A/C	Description	Prior Year Balance	Allotments (USD)	Cash Received	Total Expenditures	Cash Balance (USD)
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				26 847
ECA-80XXXX	Communication Infrastructure & Systeme & IDEP Trainees Mobility	68 837			68 837	0
ECA-90XXXX	ECA Retooling Courses			265 000	15 921	249 079
ECA-32XXXX	ECA Fellowships Programme	60 000	60 000		41 241	18 759
ECA-33XXXX	CDD NEPAD - Related Capacity Development Projects	180 000		467 642	474 943	172 700
ECA-34XXXX	Research on Gender Indicator	144 100	144 100		144 100	-
ECA-82XXXX	2013 Social Policy in a Development Context	(11)			(11)	-
ECA-82XXXX	Ecowas Experts Meeting on Gender & Trade	(10 426)				(10 426)
ECA-82XXXX	2013 Reinforcing Ideps delivery capacity	(262 074)				(262 074)
ECA-82XXXX	2014 International Trade Policy for National & Regional Development	-	180 140		151 952	(151 952)
ECA-82XXXX	Courses on "Training of HR Managers" & Economics Accounts for Agriculture	235 566		50 449	286 015	0
ECA-89XXXX	Course on Trade Policy Using Eview & Stata	(23 270)		45 021	21 751	-
ECA-82XXXX	2014 Generic Courses	335 000	1 801 399	961 000	1 296 060	(60)
	TOTAL	729 583	2 185 639	1 789 112	2 500 809	17 887

Prior Year Cash Balance	729 583
Total Cash received on 2014	1 789 112
Less Expenditures	(2 500 809)
Cash Balance	17 887

Cleared by:

Financed by:



African Institute for Economic Development and Planning
Summary by Project and Object of Expenditures
As at 31 December 2014

Schedule 8a



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	Visiting Policy Makers	55 000	27 942		27 942	27 058
1116	Advanced Policy Research	160 000	106 617	30 781	137 399	22 601
1117	Researcher in Residence Programs	50 000	29 273		29 273	20 727
1301	Administrative Support Staff	91 000	88 246	15 752	103 998	(12 998)
3201	Short-Term Courses	330 000	346 036	43 009	389 046	(59 046)
5200	Online Library Initiative		12 342		12 342	1 658
5201						
	Total	700 000	610 458	89 542	700 000	(0,00)

1st Installment Received in 2012 RV 0698	350 000
2nd Installment Received in 2013 RV 0764	350 000
Total Expenditures As at 31 December 2014	700 000
Cash Balance	-

Cleared by: _____

Finance Unit



African Institute for Economic Development and Planning
Summary by Project and Object of Expenditures
As at 31 December 2014

Schedule 8b

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 450 000

Start / End: June 2014 to Dec 2015.



Budget line	Description	Allotment	2014 Expenditures (USD)	Total Expenditures (USD)	Unencumbered Balance
1116	Advanced Policy Research Annual Leadership Conference	92 000			92 000
3201	Training in Mineral Economics & Mineral Governance	100 000	62 858		100 000
3201	Training in Trade Policy & Contract Negotiation	100 000			100 000
3201	Training in Mining Policy & Contract Negotiation	100 000			
1301	Administrative Support Staff	58 000	24 450		58 000
	Total	450 000	87 309	-	350 000

1st Installment Received on Dec 2014	300 000
Total Expenditures As at 31 December 2014	87 309
Cash Balance	212 691

Cleared by: _____

Finance Unit



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

Schedule 9a

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 Cameroun DCMI	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		40 000	80 000	32 000
5300	Contingency	20 400	634	(387,86)	(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				
	Cash received in 2014 RV0716		25 822				
	Amount due		-				

Cleared by: _____



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

Schedule 9b

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**

Etats Financiers Conformes
aux Comptes Verifiés
par KPMG

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		57 750,00	
	Payment Received in 2014		157 295	141 719	3 634	187 098	489 745,52	
	Balance by Project		(92)	0	-	(2 255)	(2 347)	
	Total Cash Received 2013 & 2014		547 496					
	Less Expenditures		(549 842)					
	Balance (Cash less Expenditures)		(2 346,67)					
	Decrease Expenditures & Charge Idép Budget						2 347	
	Net Balance for closing							-

Cleared by: _____

Finance Unit



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

As at 31 December 2013

Schedule 10

Donor: OSIWA

Project Title: Capacity Building on Extractive Industry Management for State & Non-State Actors Project

Project n°: 2227 Extension

Account N°:

Approved Budget: \$ 269,637,00

Start / End: 16 Jan 2012 to 15 Jan 2014

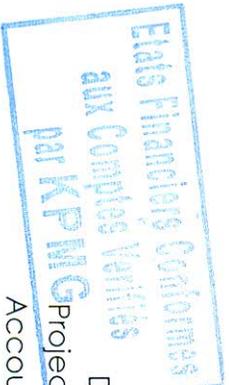


Budget Line	Description	Allotments (USD)	2011 - 2012 Expenditures (USD)	2013 Expenditures (USD)	2014 Expenditures (USD)	Total Expenditures & Unliquidated	Balance
A	Establishment of Faculty	59 600					
	- Consultancy Fees	25 000		2 500	14 500	17 000	8 000
	- Module Validation Workshop (12 Experts)	19 100			17 315	17 315	1 785
	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			17 315		
	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 1trip	3 000	669			669	
D	Programme Administration & Ressource Persons	30 300	18 863		12 851	31 714	(1 414)
	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		12 851	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	44 666	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	56 500
	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)					

Cleared by:

Finance Unit





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

Schedule 11a

Donor : **UNWOMEN**
Project title : **Gender Responsive Budgeting (GRB) Tot Course 2013**
Account N° : **UNW-71XXXX**

Start/End : **Oct to Dec 2014**

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

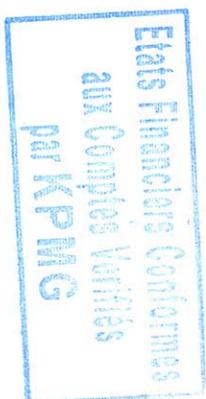
Budget Line	Description	Allotments (USD)	Expenditures	Obligations	Total Expenditures & Obligations	Unencumbered Balance (USD)
1113	Resource Persons: DSA, Ticket, Honorarium, Visa	32 192,00	26 053,32	4 661,85	30 715,17	1 476,84
2020	Translation & Editing course manuals & training materials		766,22		766,22	-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	4 661,85	51 083,52	8 780,49

Cash received RV 0760	59 864,00
Less Expenditures	51 083,52
Balance	8 780,49

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Esigence Unit





African Institute for Economic Development and Planning
Summary by Project and Object of Expenditures
As at 31 December 2014

Schedule 11b

Donor: UNWOMEN NY

Project Title:

Project n°:

Account N°: UNW-71XXXX

Approved Budget: USD 150 000

Start / End: June 2012 to December 2014.

Budget line	Description	Allotment	Prior Year Expenditures (USD)	Current Year Expenditures (USD)	Total Expenditures (USD)	Unencumbrance of Balance
1113	Consultants	50 000	7 500	5 000	12 500	37 500
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	68 310	5 000	73 310	76 690

Cash Received in 2012	150 000
Total Expenditures As at 31 December 2013	73 310
Cash Balance	76 690

Cleared by: _____

Finance Unit



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

Schedule 12



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 & Prodt 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 in 2013	90 344				
	Cash received in 2014	95 963				
	Less Expenditures	186 818				
	Balance (Cash less Expenditures)	(511)				
	Decrease Expenditures & Charge Idep Budget	511				
	Net Balance for closing	-				

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Finances Unit



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

Donor : **ADB-87XXXX**

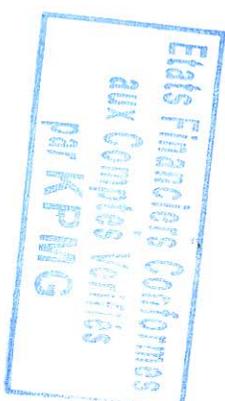
Project title : **Taylor Made Courses for DNP Guinea**

Account N° : **ADB-87XXXX**

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

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

Schedule 13



Budget Line	Description	Allotments (USD)	2013 Expenditures	2014 Expenditures	Total Expenditures & Obligations	Unencumbered Balance (USD)
1113	Registration & Coordination	47 200,00	44 329,36	1 856,64	46 186,00	1 014,00
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	1 856,64	353 242,00	1,00

Cash received (RV0748/0766/0774/0768)	317 918,00
Cash received in 2014	35 324,00
Less Expenditures & Obligations	353 242,00
Balance	0,00

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Finance Unit

