



NATIONS UNIES  
INSTITUT AFRICAÏN DE DÉVELOPPEMENT ÉCONOMIQUE ET DE PLANIFICATION

UNITED NATIONS  
AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING

## 55<sup>th</sup> Meeting of the Governing Council

14 March 2017

Addis-Ababa, Ethiopia

Item 8 of the draft agenda

**Financial statements for 2015**

IDEP/GC55/2017/8.1

**UNITED NATIONS**

**African Institute for Economic  
Development and Planning**

**(IDEP)**

**Independent Auditors' Report**

Year ended as of 31 December 2015

United Nations

IDEP

Rue du 18 juin – BP : 3186

Dakar Sénégal

*This report contains 28 pages*

*NDS-OF-AKN-AND-MS/2016-11-1048*

## 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 2015

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 2015.

### *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 31<sup>st</sup> December 2015, 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 2015 amounts to \$ 1,358,000, of which only \$ 411 956.00, equivalent to 30,33%, was paid.
- Also, on a total contribution of \$ 34 785 000 for the period from 1990 to 2015, cumulative arrears amounted to \$ 16 776 582.00, equivalent to 48,22%, and the combined payments amounted to \$USD 18 008 418.00, equivalent to 51,78%.
- The total amount of contributions received from member States in 2015 for \$ 1 536 380.00 is detailed as follows: \$ 411 956.00 for contributions in 2015, \$ 1 024 296.00 representing arrears and \$ 100 127.00 as advances.

Dakar, 11 Novembre 2016

KPMG Senegal



Ndiaga SARR

*Senior Partner*

# Contents

1	GENERAL INFORMATION ON IDEP	5
2	NOTE ON ACCOUNTING POLICIES	6
2.1	ACCOUNTING ORGANIZATION	6
2.2	ACCOUNTING POLICIES	6
2.2.1	<i>Monetary Conversions</i>	6
2.2.2	<i>Fixed Assets</i>	6
2.2.3	<i>Pension Fund</i>	6
2.2.4	<i>Resources /Expenditures</i>	6
2.2.5	<i>Taxes and Social Charges</i>	6

## ATTACHMENTS

**Attachments # °1 : Statements 2015**

**Attachments # °2 : Schedules 2015**

# 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 2015**
- 2) APPENDIX N°2: SCHEDULES 2015**

# **APPENDIX N°1**

## **STATEMENTS 2015**

- 1) **STATEMENT I: COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE ENDING 31 DECEMBER 2015**
- 2) **STATEMENT II: COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT DECEMBER 2015**
- 3) **STATEMENT III: COMBINED STATEMENT OF CASH FLOW AS AT 31 DECEMBER 2015**
- 4) **STATEMENT IV: FUND BALANCE AS AT 31 DECEMBER 2015 AND ALLOCATION BY PROJECT**
- 5) **STATEMENT V: TRIAL BALANCE**
- 6) **STATEMENT VI: MIP STATEMENT**
- 7) **STATEMENT VII: ACCOUNT RECOVERABLE LOCALLY-ARL SUMMURY BALANCE AS AT 31 DCEMBER 2015**
- 8) **STATEMENT VIII: ACCOUNT PAYABLE AS AT 31 DECEMBER 2015**

African Institute For Economic Development And Planning (IDEP)

Statement 1

Combined statement of income and expenditure  
for the year ending 31 December 2015

	Reference	IDEP	ECA	SWE	BADEA	FORD FOUNDATION	EUF	UNWOMEN	OSIWA	UNDP-UNEP-PEI	UN- DESA	TOTAL
<b>Income RB &amp; XB</b>												-
UN Grant	Schedule 5	1 300 100										1 300 100
Member States assessed annual contribution	Schedule 4	1 536 380										1 536 380
Tuition Fees	Schedule 5	467 236										467 236
Other Income	Schedule 5	286 723										286 723
Resource Mobilized under XB	Schedule 2		1 890 965		302 500	-	31 659		5 287	63 481	3 741	2 297 633
Gain/loss on Exchange	Schedule 3	(51 576)										(51 576)
Income C/F from Prior Year			17 886	25 554		212 691	(31 659)	85 470	6 547			316 490
<b>Total Income</b>		<b>3 538 863</b>	<b>1 908 851</b>	<b>25 554</b>	<b>302 500</b>	<b>212 691</b>	<b>-</b>	<b>85 470</b>	<b>11 834</b>	<b>63 481</b>	<b>3 741</b>	<b>6 152 986</b>
												-
<b>Expenditure RB &amp; XB</b>												-
Regular Budget Activities	Schedule 03	2 419 111										2 419 169
PROJECTS FINANCED BY ECA	Schedule 07		1 958 083									1 960 043
SWE				25 554								25 554
BADEA	Schedule 09				276 281							276 281
FORD FOUNDATION						359 806						359 806
UNWOMEN	Schedule 13							373				373
OSIWA	Schedule 12											-
UNDP-UNEP-PEI	Schedule 11									63 481		63 481
UN- DESA											3 741	3 741
												-
<b>Total Expenditure</b>		<b>2 419 111</b>	<b>1 958 083</b>	<b>25 554</b>	<b>276 281</b>	<b>359 806</b>	<b>-</b>	<b>373</b>	<b>-</b>	<b>63 481</b>	<b>3 741</b>	<b>5 106 431</b>
												-
<b>Excess of Income Over Expenditure</b>		<b>1 119 751</b>	<b>(49 232)</b>	<b>-</b>	<b>26 219</b>	<b>(147 115)</b>	<b>-</b>	<b>85 097</b>	<b>11 834</b>	<b>-</b>	<b>-</b>	<b>1 046 555</b>

Etats Financiers Conformes  
 aux Comptes Vérifiés  
 par KPMG

Cleared by: \_\_\_\_\_  
Finance Unit



**African Institute For Economic Development And Planning (IDEP)**

**Combined statement of assets, liabilities and fund balance  
as at 31 December 2015**

	IDEP	ECA	SWE	BADEA	FORD FOUNDATION	EUJ	UNWOMEN	OSIWA	UNDP-UNEP-PEI	UN- DESA	T
<b>Assets</b>											
Cash	3 201 937										
Cash relating to projects funded by donors		(49 232)	-	26 219	(147 115)	-	85 097	11 834	-	-	
Accounts Receivable	21 198										
<b>Total assets</b>	<b>3 223 135</b>	<b>(49 232)</b>	<b>-</b>	<b>26 219</b>	<b>(147 115)</b>	<b>-</b>	<b>85 097</b>	<b>11 834</b>	<b>-</b>	<b>-</b>	
<b>Liabilities</b>											
Payments received in advance											
Unliquidated obligations											
Accounts payable	217 633										
Accounts payable for Projects funded by donors											
<b>Total liabilities</b>	<b>217 633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance</b>											
<b>Total Cash Balance</b>	<b>3 005 502</b>	<b>(49 232)</b>	<b>-</b>	<b>26 219</b>	<b>(147 115)</b>	<b>-</b>	<b>85 097</b>	<b>11 834</b>	<b>-</b>	<b>-</b>	
<b>Total liabilities and fund balances</b>	<b>3 223 135</b>	<b>(49 232)</b>	<b>-</b>	<b>26 219</b>	<b>(147 115)</b>	<b>-</b>	<b>85 097</b>	<b>11 834</b>	<b>-</b>	<b>-</b>	

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

Cleared by: \_\_\_\_\_



## African Institute For Economic Development And Planning (IDEP)

Combined statement of cash flow as at 31 December 2015

	IDEP	ECA	SWE	BADEA	FORD FOUNDATION	EUF	UNWOMEN	OSIWA	UNDP- UNEP- PEI	UN- DESA	TO
<b>Cash flow from operating activities</b>											
Net excess (shortfall) of income over expenditure	1 119 751	(49 232)	-	26 219	(147 115)	-	85 097	11 834	-	-	1 0
Decrease/(increase) in accounts receivable	(21 198)										
Decrease/(increase) in accounts payable	217 633										
Decrease/(increase) in unliquidated obligations											
<b>Net cash flow</b>	1 316 186	(49 232)	-	26 219	(147 115)	-	85 097	11 834	-	-	1
<b>Net increase/(decrease) in cash and bank balance</b>											
Fund balance at 1 January 2015	1 885 750										1
<b>Cash and bank balance at 31 December 2015</b>	3 201 937	(49 232)	-	26 219	(147 115)	-	85 097	11 834	-	-	3

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 par KPMG**

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Finance Unit



## African Institute For Economic Development And Planning (IDEP)

### Fund Balance as at 31 December 2015 & Allocation By Project (US\$)

DESCRIPTION	JPMorgan Chase Bank	BICIS Dolar A/C	BICIS Conv,A/C	Debit Card	BALANCE
Balance per bank statement (31/12/15)	2 910 728	63 539	209 213	6 826	3 190 306
Deposit not recorded					-
Payments not recorded			(417)		(417)
Adjustments (Round-off figures on bank reconciliation)					-
Less: Checks not yet presented @31/12/2015		(3 928)	(57 221)		(61 149)
<b>Total Balance as per Cash Book @ 31/12/2015</b>	<b>2 910 728</b>	<b>59 611</b>	<b>151 575</b>	<b>6 826</b>	<b>3 128 740</b>
<b>IDEP RB &amp; PROJECTS</b>	<b>CASH BALANCE</b>				
	<b>BY PROJECT</b>				
IDEP	3 201 937				
ECA	(49 232)				
BADEA	26 219				
FORD FOUNDATION	(147 115)				
UNWOMEN	85 097				
OSIWA	11 834				
SWE	-				
UNDP-UNEP-PEI	-				
<b>TOTAL</b>	<b>3 128 740</b>				

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

**IDEP**

**Statement V**

**TRIAL BALANCE**

DECEMBER 2015

DESCRIPTION	DEBIT	CREDIT	BALANCE
JP Morgan Chase Bank	2 910 728		2 910 728
BICIS USD 601650-50	59 611		59 611
BICIS FCFA 601650-56	151 575		151 575
DEBIT CARD (VISA)	6 826		6 826
ARL	21 198		21 198
AP		217 633	(217 633)
SURPLUS as at 31/12/2015		3 005 502	(3 005 502)
FUND BALANCE XB as at 31/12/2015		(73 197)	73 197
<b>TOTAL</b>	<b>3 149 938</b>	<b>3 149 938</b>	<b>0</b>

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aux Comptes Verifiés  
par **KPMG**

**IDEP**

**Statement VI**

**MIP STATEMENT**

DECEMBER 2015

DESCRIPTION	DEBIT	CREDIT	BALANCE
BICIS FCFA 110280-57	100 254		100 254
MIP A/C		100 614	(100 614)
A/C MEDICAL RECOVERIES	359		359
<b>TOTAL</b>	<b>100 614</b>	<b>100 614</b>	<b>-</b>

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aux Comptes Verifiés  
par KPMG**

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

Statement

**ACCOUNT RECOVERABLE LOCALLY- ARL  
SUMMARY BALANCE AS AT 31 DECEMBER 2015**

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	
400	ECA 205 UN GRANT BALANCE								14 828	14
404	ECA								2 234	2
410	UNDP CAIRO								4 136	4
		-	-	-	-	-	-	-	21 198	21

Cleared by: \_\_\_\_\_

*Joseph*

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**

Statement VIII

**SUMMARY REPORT**  
**Account Payable 550xxx**  
**as at : 31 December 2015**

A/C Nber	Description	Opening Balance		Mouvement		Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
55000120	Unidentify Cash Receipts				97 376		97 376
55000765	Projects Obligate		207 783	222 598	1 507	13 308	
55000320	Sce Providers & Partners A/C Payable		18 951	11 836	92 721		99 836
55000325	ECA A/C Payable		49 976	16 248			33 728
55000700	Suspense Account			23 151	23 151		-
55100300	Pension Fund			151 002	151 002	-	
55000400	Credit Union		-	60 928	60 928		-
55000900	Salary Assignment		-				-
	<b>Total</b>	-	<b>276 710</b>	<b>485 763</b>	<b>426 686</b>	<b>13 308</b>	<b>230 941</b>
<b>Closing Balance</b>							<b>217 633</b>

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

Cleared by: \_\_\_\_\_



# **APPENDIX N°2**

## **SCHEDULES 2015**

- 1) **SCHEDULE 01: TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2015**
- 2) **SCHEDULE 02: SUMMARY OF REGULAR BUDGET AND EXTRA BUDGETARY BY INCOME AND EXPENDITURE FOR THE YEAR 2014 AND 2015**
- 3) **SCHEDULE 03: REGULAR BUDGET OF IDEP - SUMMARY OF RESSOURCES & EXPENDITURES FOR THE YEAR 2015 - AS AT 31 DECEMBER 2015**
- 4) **SCHEDULE 04: COMBINED STATTEMENT OF ACTUAL FOR 2014 AND 2015 AND COST VARIANCE (INCREASE/DECREASE) REGULAR BUDGET**
- 5) **SCHEDULE 05: TOTAL INCOME AS AT 31 DECEMBER 2015 ACCOUNT CODE 72XXX**
- 6) **SCHEDULE 06: STATEMENT OF CONTRIBUTIONS / ETAT DES CONTRIBUTIONS U.N. AS AT 31 DECEMBER 2015**
- 7) **SCHEDULE 07: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURE : PROJECTS FINANCED BY ECA AS AT 31 DECEMBER 2015 (ECA)**
- 8) **SCHEDULE 08: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2015: CDD NEPAD-RELATED CAPACITY DEVELOPMENT PROJECT**
- 9) **SCHEDULE 09: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2015 (FORD FOUNDATION-PROJECT N°1100-2138)**
- 10) **SCHEDULE 10: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2015 (BADEA FOR 2015)**
- 11) **SCHEDULE 11: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2015 (UNDP-UNEP)**
- 12) **SCHEDULE 12: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2015 (OSIWA)**
- 13) **SCHEDULE 13: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2015 (UNWOMEN) : GENDER RESPONSIVE BUDGETING (GRB) TOT COURSE 2013**

TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2015

BUDGET LINE	DESCRIPTION	ECA (US\$)	FRF-069-3 (US\$)	BAD-083 (US\$)	UNW-071 (US\$)	SWE-065 (US\$)	UNDP- UNEP-PEI	UN- DESA	UNG - RB (US\$)	Total Expenditure RB & XB (US\$)	DIRECTION (US\$)	RESEARCH (US\$)	TRAINING (US\$)	ADMIN (US\$)	LIBRARY (US\$)	Common Cost (US\$)	Governing Council (US\$)
1100	Professional Posts								631 924	631 924	(1) 220 541	(1)	(1) 220 135	(1) 191 248			
1102	Relocation, Repatriation Grants & Travel of Appointment								50 725	50 725	50 725						
1112	Lecturers								52 796	52 796			52 796				
1113	Consultants								5 000	5 000		5 000					
1115	Policy Dialogue	428 216								428 216		430 176					
1116	Advanced Policy Research	9 000	74 976			25 554			27 388	136 919		136 919					
1117	Monthly Development Seminar								1 245	1 245			1 245				
1300	Education Grant								44 955	44 955	(1) 44 955						
1301	Administrative Support Staff		38 500						665 491	703 991	(3) 120 382	(1) 19 641	(8) 213 450	(9) 229 571	(3) 120 848		
1306	Overtime								8 673	8 673	2 168		3 036	3 489			
1307	Education Grant Travel																
1308	Home Leave Travel								3 157	3 157	3 157						
1360	Travel Separation																
1361	Commutation of Annual Leave, on Separation &								50 721	50 721	40 784		9 937				
1363	Other Separation Costs																
1401	Cleaning Services								16 776	16 776							16 776
1402	Gardening Services								8 369	8 369							8 369
1403	Security Services								28 019	28 019							28 019
1404	Electricity								25 985	25 985							25 985
1405	Water								5 733	5 733							5 733
1501	Travel of Staffs								72 952	72 952	24 088		38 901	5 743	4 220		
1600	Travel of Consultants								3 265	3 265		3 265					
1601	Meeting Governing Council								43 204	43 204							43 204
1602	Travel of Lecturers																
2001	External Contractual Translation (Editing)								3 971	3 971			3 971				
2020	External Contractual Interpretation Services								5 630	5 630			5 630				
2040	Contractual Fees for Meeting - Conference - Documents								1 803	1 803		1 803					
3100	Fellowships & Miscellaneous Fees								1 211	1 211			1 211				
3200	Staff Training								11 023	11 023					11 023		
3201	Short Term Course	1 520 867	246 330	278 281	373		63 481	3 741	504 448	2 615 520			2 615 520				
3205	Training Materials																
3206	Need Assessment Training, Tailor -made & Strategic outreach																
3211	MSc Collaborative Programmes																
4001	Maint of Furniture & Office Equipment								9 911	9 911							9 911
4002	Maint & Operation of Transportation Equipment								6 916	6 916							6 916
4003	Maint of Communication Equipment																
4004	Maint of Office Automation Equipment								878	878							878
4030	Hospitality																
4035	Miscellaneous Claims & Adjustments																
4100	Stationery & Office Supplies								5 840	5 840							5 840
4200	Non-Expendable Equipment								13 421	13 421							13 421
4300	Premises Building								6 285	6 285							6 285
4400	Communications								41 070	41 070							41 070
4410	Marketing & Institutional Promotion								22 042	22 042							22 042
4500	Bank Charges								3 665	3 665							3 665
5010	Fuel								5 233	5 233							5 233
5040	Replacement of Software Package								4 760	4 760				4 760			
5200	Books - Editorial & Publications								14 715	14 715					14 715		
5300	Miscellaneous Services								2 378	2 378							2 378
5400	External Audit								7 537	7 537							7 537
	<b>TOTAL</b>		359 806	278 281	373	25 554	63 481	3 741	2 419 111	5 106 431	508 801	598 050	3 184 586	434 791	150 904		210 112
4600	Gain / Loss on Exchange								51 576	51 576							

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

(1) Head-Count

Cleared by:



**African Institute for Economic Development and Planning**  
**Summary of Regular Budget & Extra-Budgetary**  
**By Income & Expenditure**  
**For the year 2014 and 2015**

PROJECT	Description	Balance Prior Year	Year 2014			Year 2015				
			Income	Expenditure	2014 Cumulative Balance	Allotment	Income	Expenditure	2015 Balance	2015 Cumulative Balance
	<b>RB &amp; UN GRANT</b>	2 176 532	2 845 620	3 136 401	1 885 750	3 587 992	3 590 439	2 470 687	1 119 751	3 005 502
ECA-82XXXX	ECONOMIC COMMISSION OF AFRICA PROJECTS	729 583	1 789 112	2 500 809	17 886	2 605 034	1 890 965	1 958 083	(67 118)	(49 232)
SWE-74765	Africa Research-Policy Nexus	25 554			25 554			25 554	(25 554)	-
BADEA	Transport - Infrastructure -Development in Africa (Sessions French & English)					380 000	302 500	276 281	26 219	26 219
UNDP-UNEP-PEI	Africa Gender training with a focus on ENRCCM					63 481	63 481	63 481	-	-
EU-74768	Support for the Africa-EU Partnership on Migration, Mobility & Employment	(31 659)			(31 659)		31 659		31 658,84	-
FRF-74769 (3)	Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations		300 000	87 309	212 691			359 806	(359 806)	(147 115)
UNW-74771	UNWOMEN NY	81 690		5 000,00	76 690				-	76 690
UNW-74771	Gender Responsive Budgeting (GRB) ToT Course 2013	13 442		4 662	8 780			373	(373)	8 407
OSW-74781	OSIWA	51 213		44 666	6 547		5 287		5 287	11 834
UN-DESA	Workshop on Strengthening the Collection & use International Migration Data for Development						3 741	3 741		
FRF-74769 (2)	Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations	89 542		89 542	-				-	-
BAD-74783	BADEA SHORT TERM COURSES	(492 092,19)	489 745,52	(2 347)	(0)				-	-
BAD-74783	BADEA SHORT TERM COURSES CAA BENIN & DCM CAMEROON	(25 822,17)	25 822,17		(0)				-	-
ADB-74787	PARCGEF DNP GUINEA	(33 467,36)	35 324	1 857	0					
AUC-74787	AUC COURSES MIGRATION & SOCIAL POLCY	(96 474,11)	95 963	(511)	0					
ADP-74790	STRENGTHENING POLICYMAKING CAPACITIES OF EMERGING AFRICAN DIASPORA MINISTRIES IN MIGRATION & DEVELOPMENT	(3 590)		(3 590)	-					
FIN-74784	Finland Gov: Social Policy Course	63 406		63 406	-				-	-
	<b>Etats Financiers Conformes</b>	371 275	2 735 967	2 790 803	316 440	3 048 515	2 297 633	2 687 320	(389 687)	(73 197)
	<b>aux Comptes Verifies</b>									
	<b>par KPMG</b>									
	<b>TOTAL</b>	2 547 808	5 581 587	5 927 204	2 202 190	6 636 507	5 888 072	5 158 007	730 065	2 932 309

Cleared by:

*Clayton*  
 Finance Director



# African Institute for Economic Development and Planning

REGULAR BUDGET OF IDEP

SUMMARY OF RESSOURCES AND EXPENDITURES FOR THE YEAR 2015

As at 31 DECEMBER 2015

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	582 700		631 924	631 924	(49 224)	
1102	Relocation & Repatriation Grants	50 000		50 725	50 725	(725)	
1112	Lecturers	150 000	20 592	32 204	52 796	97 204	
1113	Consultants	60 000	5 000		5 000	145 000	
1115	Policy Dialogue	100 000			-	60 000	
1116	Advanced Policy Research	100 000	27 388		27 388	72 612	
1117	Monthly Development Seminar	24 000	1 245		1 245	98 755	
1300	Education Grant	40 000		44 955	44 955	(20 955)	
1301	Administrative Support Staff	488 292	617 715	47 776	665 491	(625 491)	
1306	Overtime	10 000	8 673		8 673	479 619	
1307	Education Grant Travel	5 000			-	10 000	
1308	Home Leave Travel	8 000		3 157	3 157	1 843	
1360	Travel on Separation				-	8 000	
1361	Commutation of Annual Leave on Separation			50 721	50 721	(50 721)	
1363	Other Separation Costs	40 000			-	40 000	
1401	Cleaning Services	15 000	16 776		16 776	(1 776)	
1402	Gardening Services	22 500	8 369		8 369	14 131	
1403	Security Services	15 000	28 019		28 019	(13 019)	
1404	Electricity	30 000	25 985		25 985	4 015	
1405	Water	25 000	5 733		5 733	19 267	
1501	Travel of Staffs	5 000	72 952		72 952	(67 952)	
1600	Travel of Consultants	150 000	3 265		3 265	146 735	
1601	Meeting Governing Council	25 000		43 204	43 204	(18 204)	
1602	Travel of Lecturers	100 000			-	100 000	
2001	External Contractual Translation (Editing)	30 000	3 971		3 971	26 029	
2020	External Contractual Interpretation Services	20 000	5 630		5 630	14 370	
2040	Contractual Sces for Meeting - Conference - Documents	40 000	1803,02		1 803	38 197	
3100	Fellowships & Miscellaneous Sces	5 000	1 211		1 211	3 789	
3200	Staff Training Retreat	25 000	11 023		11 023	13 977	
3201	Short Term Course	15 000	231 043	273 405	504 448	(489 448)	
3205	Training Materials	672 600			-	672 600	
3206	Need Assessment Training, Tailor -made & Strategic outreach	30 000				30 000	
3211	MSc Collaborative Programmes	204 400				204 400	
4001	Maint of Furniture & Office Equipment	10 000	9 911		9 911	89	
4002	Maint & Insurance of Transportation Equipment	10 000	6 916		6 916	3 084	
4003	Maint of Communication Equipment	5 000			-	5 000	
4004	Maint of Office Automation Equipment	5 000	878		878	4 122	
4030	Hospitality	7 500			-	7 500	
4035	Miscellaneous Claims & Adjustments	3 000			-	3 000	
4100	Stationery & Office Supplies	25 000	5 840		5 840	19 160	
4200	Non-Expendable Equipment	80 000	13 421		13 421	66 579	
4300	Premises Building	100 000	6 285		6 285	93 715	
4400	Communications	40 000	41 070		41 070	(1 070)	
4410	Marketing, Institutional Promotion & Conference Bags	20 000	22 042		22 042	(2 042)	
4500	Bank Charges	10 000	3 665		3 665	6 335	
5010	Fuel	10 000	5 233		5 233	4 767	
5040	Replacement of Software Package	55 000	4 760		4 760	50 240	
5200	Books - Editorial & Publications	50 000	14 715		14 715	35 285	
5300	Miscellaneous Services	20 000	2 378		2 378	17 622	
5400	External Audit	25 000	7 537		7 537	17 463	
	<b>Sub-Total</b>	<b>3 562 992</b>	<b>1 241 041</b>	<b>1 178 070</b>	<b>2 419 111</b>	<b>1 293 881</b>	<b>67,90%</b>
4600	Loss on Exchange	25 000	51 576		51 576	(26 576)	
		<b>3 587 992</b>	<b>1 292 617</b>	<b>1 178 070</b>	<b>2 470 687</b>	<b>1 267 305</b>	<b>69%</b>

RB Income As at 31 December 2015	2 290 339	Total Income As at 31 December 2015	3 590 439
2015 UN GRANT	1 300 100	Surplus As at 31 December 2014	1 885 750
Total Income As at 31 December 2015	3 590 439	Total Expenditures As at 31 December 2015	2 470 687
		Balance (Inc-Expend) As at 31 December 2015	3 005 502

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

Cleared by: \_\_\_\_\_



COMBINED STATEMENT OF ACTUALS  
AND COST VARIANCE (INCREASE/DECREASE)  
REGULAR BUDGET

BUDGET LINE	DESCRIPTION	Actual Expenditures				Increase (Decrease) (US\$)
		M/M	2014 (US\$)	M/M	2015 (US\$)	
1100	Professional Posts	35	663 497	33	631 924	(31 574)
1102	Relocation & Repatriation Grants		-		50 725	50 725
1112	Lecturers		73 625		52 796	(20 829)
1113	Consultants		31 498		5 000	(26 498)
1115	Policy Dialogue		11 812		-	(11 812)
1116	Advanced Policy Research		-		27 388	27 388
1117	Monthly Development Seminar		2 246		1 245	(1 001)
1300	Education Grant		47 752		44 955	(2 797)
1301	Administrative Support Staff	293	756 970	291	665 491	(91 479)
1306	Overtime		10 000		8 673	(1 327)
1307	Education Grant Travel		2 915		-	(2 915)
1308	Home Leave Travel		-		3 157	3 157
1360	Travel on Separation		-		-	-
1361	Commutation of Annual Leave on Separation		-		50 721	50 721
1363	Other Separation Costs		-		-	-
1401	Cleaning Services		19 180		16 776	(2 404)
1402	Gardening Services		13 255		8 369	(4 886)
1403	Security Services		29 401		28 019	(1 382)
1404	Electricity		29 616		25 985	(3 631)
1405	Water		7 357		5 733	(1 624)
1501	Travel of Staffs		163 774		72 952	(90 822)
1600	Travel of Consultants		1 615		3 265	1 650
1601	Meeting Governing Council		81 280		43 204	(38 076)
1602	Travel of Lecturers		54 781		-	(54 781)
2001	External Contractual Translation (Editing)		5 752		3 971	(1 781)
2020	External Contractual Interpretation Services		10 589		5 630	(4 959)
2040	Contractual Sces for Meeting - Conference - Documents		-		1 803	1 803
3100	Fellowships & Miscellaneous Sces		1 228		1 211	(17)
3200	Staff Training		868		11 023	10 156
3201	Short Term Course		857 829		504 448	(353 381)
3205	Training Materials		-		-	-
3206	Need Assessment Training, Tailor -made & Strategic outreach		-		-	-
3211	MSc Collaborative Programmes		-		-	-
4001	Maint of Furniture & Office Equipment		690		9 911	9 221
4002	Maint & Operation of Transportation Equipment		14 570		6 916	(7 654)
4003	Maint of Communication Equipment		-		-	-
4004	Maint of Office Automation Equipment		445		878	433
4030	Hospitality		3 172		-	(3 172)
4035	Miscellaneous Claims & Adjustments		-		-	-
4100	Stationery & Office Supplies		16 363		5 840	(10 523)
4200	Non-Expendable Equipment		42 965		13 421	(29 544)
4300	Premises Building		48 145		6 285	(41 860)
4400	Communications		48 568		41 070	(7 499)
4410	Marketing, Institutional Promotion & Conference Bags		16 642		22 042	5 400
4500	Bank Charges		9 214		3 665	(5 550)
5010	Fuel		8 939		5 233	(3 707)
5040	Replacement of Software Package		4 393		4 760	366
5200	Books - Editorial & Publications		22 077		14 715	(7 362)
5300	Miscellaneous Services		4 750		2 343	(2 407)
5400	External Audit		9 149		7 537	(1 613)
<b>TOTAL</b>			<b>3 126 924</b>		<b>2 419 076</b>	<b>(707 847)</b>
4600	Gain / Loss on Exchange		9 478		51 576	42 099

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

Cleared by: \_\_\_\_\_



# IDEP

TOTAL INCOME as at 31 December 2015

Schedule 05

Account Code : 72xxx

DESCRIPTION	Budget Lines	Amount Received
UN Grant	000	1 300 100
Miscellaneous Income	001	47 016
Contribution	101	1 536 380
Consultancy	201	35 189
Cafeteria	301	
Tuition	4xxx	467 236
Conference Hall	501	
Overhead	601	204 468
Photocopying	701	
Sale of Equipment	801	50
Printing of Documents	901	
<b>TOTAL</b>		<b>3 590 439</b>

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

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Finance Unit



STATEMENT OF CONTRIBUTIONS \ ETAT DES CONTRIBUTIONS  
U.N. AFRICAN INSTITUTE FOR ECONOMIC DEVELOPEMENT AND PLANNING  
As at 31 December 2015

Index	Countries	Annual Assessed Contribution US\$	Total Assessed Contribution US\$	Prior Payment US\$	Amount Paid in 2015 US\$			Total Amount Paid in 2015 US\$	Total Amount Paid US\$	Arrears US\$
					Annual Contribution	Arrears Paid	Advance Payment			
1	ALGERIA	80 000	2 080 000	0				0	0	2 080 000
2	ANGOLA	32 000	832 000	768 000	32 000	32 000	64 000	128 000	896 000	-64 000
3	BENIN	15 000	390 000	318 780				0	318 780	71 220
4	BOTSWANA	24 000	624 000	0				0	0	624 000
5	BURKINA FASO	15 000	390 000	375 301	14 699			14 699	390 000	0
6	BURUNDI	15 000	390 000	60 000				0	60 000	330 000
7	CAMEROUN	24 000	624 000	568 632	24 000	10 432		34 432	603 064	20 936
8	CAPE VERDE	10 000	260 000	0				0	0	260 000
9	CENTRAL AFRICAN REP.	15 000	390 000	0				0	0	390 000
10	CHAD	15 000	390 000	88 851				0	88 851	301 149
11	COMORO	10 000	260 000	0				0	0	260 000
12	CONGO	15 000	390 000	443 442			12 427	12 427	455 869	-65 869
13	RD CONGO	32 000	832 000	0				0	0	832 000
14	COTE D'IVOIRE	32 000	832 000	802 571				0	802 571	29 429
15	DJIBOUTI	15 000	390 000	0				0	0	390 000
16	EGYPT	80 000	2 080 000	2 000 000	80 000			80 000	2 080 000	0
17	ERITREA **	15 000	315 000	0				0	0	315 000
18	ETHIOPIA	32 000	832 000	40 580				0	40 580	791 420
19	EQUATORIAL GUINEA	10 000	260 000	240 000				0	240 000	20 000
20	GABON	20 000	520 000	40 000				0	40 000	480 000
21	GAMBIA	10 000	260 000	108 499				0	108 499	151 501
22	GHANA	32 000	832 000	796 970				0	796 970	35 030
23	GUINEA BISSAU	10 000	260 000	0	10 000	20 000		30 000	30 000	230 000
24	GUINEE	20 000	520 000	40 000				0	40 000	480 000
25	KENYA	32 000	832 000	814 194	17 806		23 700	41 506	855 700	-23 700
26	LESOTHO	15 000	390 000	375 000				0	375 000	15 000
27	LIBERIA	15 000	390 000	30 000				0	30 000	360 000
28	LIBYAN ARAB JAMAHIRIYA	80 000	2 080 000	834 173				0	834 173	1 245 827
29	MADAGASCAR	20 000	520 000	396 312	16 129			16 129	412 441	107 559
30	MALAWI	15 000	390 000	287 043	15 000	75 701		90 701	377 744	12 256
31	MALI	15 000	390 000	34 820	15 000	286 205		301 205	336 025	53 975
32	MAURITANIA	10 000	260 000	10 000				0	10 000	250 000
33	MAURITIUS	15 000	390 000	0				0	0	390 000
34	MOROCCO	32 000	832 000	159 985				0	159 985	672 015
35	MOZAMBIQUE	32 000	832 000	340 943				0	340 943	491 057
36	NAMIBIA*	24 000	576 000	528 000	24 000			24 000	552 000	24 000
37	NIGER	15 000	390 000	9 975				0	9 975	380 025
38	NIGERIA	80 000	2 080 000	1 840 000				0	1 840 000	240 000
39	RWANDA	15 000	390 000	120 000				0	120 000	270 000
40	SAO TOME & PRINCIPE	10 000	260 000	10 000				0	10 000	250 000
41	SENEGAL	24 000	624 000	600 000	23 028			23 028	623 028	972
42	SEYCHELLES	10 000	260 000	240 000				0	240 000	20 000
43	SIERRA LEONE	20 000	520 000	330 000	20 000	170 000		190 000	520 000	0
44	SOMALIA	10 000	260 000	0				0	0	260 000
45	SOUTH AFRICA**	80 000	1 680 000	160 000	80 000			80 000	240 000	1 440 000
46	SUDAN	32 000	832 000	0				0	0	832 000
47	SWAZILAND	20 000	520 000	520 000				0	520 000	0
48	TANZANIA	24 000	624 000	148 887	24 000	429 959		453 959	602 846	21 154
49	TOGO	15 000	390 000	227 808				0	227 808	162 192
50	TUNISIA	24 000	624 000	331 874	16 294			16 294	348 168	275 832
51	UGANDA	24 000	624 000	513 462				0	513 462	110 538
52	ZAMBIA	32 000	832 000	743 011				0	743 011	88 989
53	ZIMBABWE	40 000	1 040 000	174 925				0	174 925	865 075
	<b>TOTAL :</b>	<b>1 358 000</b>	<b>34 785 000</b>	<b>16 472 038</b>	<b>411 956</b>	<b>1 024 296</b>	<b>100 127</b>	<b>1 536 380</b>	<b>18 008 418</b>	<b>16 776 582</b>

\* Became member in 1992  
\*\* Became member in 1995

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

*Toussaint*

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

Schedule 07

PROJECTS FINANCED BY ECA

Donor : **ECA**  
Account N° : **ECA-7xxxxx**  
Start/End : **January to December 2015**

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-82XXXX	Ecowas Experts Meeting on Gender & Trade	(10 426)		10 426		
ECA-82XXXX	2013 Reinforcing Ideps delivry capacity	(262 074)		262 074		
ECA-82XXXX	2014 International Trade Policy for National & Regional Development	(151 952)		151 952		
ECA-82XXXX	2014 Generic Courses	(60)		60		
ECA-90XXXX	ECA Retooling Courses	249 079		18 003	260 837	6 245
ECA-32XXXX	ECA Fellowships Programme	18 759			9 000	9 759
ECA-79XXXX	Sierra Leone Nationale Conference	26 847			26 847	-
ECA-33XXXX	CDD NEPAD - Related Capacity Development Projects	172 700	674 914	649 805	396 463	426 042
ECA-82XXXX	2015 Generic Courses		1 441 120	351 772	1 260 030	(908 258)
	ERA 2015			4 906	4 906	-
	E-learning Project Implementation		200 000	200 000		200 000
	Library Project Renovation		100 000	100 000		100 000
	Security Equipment Grant		45 000	45 000		45 000
	Land Policy / LSLBI		144 000	71 980		71 980
	<b>TOTAL</b>	<b>17 887</b>	<b>2 605 034</b>	<b>1 890 965</b>	<b>1 958 083</b>	<b>(49 232)</b>

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

Prior Year Cash Balance	<b>17 887</b>
Total Cash received on 2015	<b>1 890 965</b>
Less Expenditures	<b>(1 958 083)</b>
<b>Cash Balance</b>	<b>(49 232)</b>

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Finance Unit



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

Schedule 08

Donor : ECA - CDD  
Project title : CDD NEPAD - RELATED CAPACITY DEVELOPMENT PROJECTS  
Reference :  
Account N° : NPD-33XXXX  
Start/End :  
Approved Budget :

	Subjet	Venue	Date	Budget	Cash Received	Expenditures	Balance	Cumulative Balance
	Direct Technical Support & Capacity Building to NEPAD			180 000	180 000		180 000	180 000
1	Fundamental Development Planning Course	DAKAR- SENEGAL	07 - 18 April 2014	180 000	180 000	180 000		
2	"NEPAD Orientation Seminar for Senegal's Senior Policy Officials"	DAKAR- SENEGAL	24-25 Feb. 2014	50 000	50 000	40 620	9 380	189 380
3	Capacity Building Exercise for Directors of Planning from African Ministries of Planning	JO'BURG SOUTH AFRICA	13-14 Mar. 2014	105 647	100 000	101 241	- 1 241	188 139
4	The Dakar Financing Summit (DFS) for Africa's Infrastructure Meeting.	DAKAR- SENEGAL	14 - 15 June 2014	50 000		29 183	- 29 183	158 956
5	Idep High Level Leadership Conference on AU Agenda 2063.	KIGALI - RWANDA	01 - 02 Sept 2014	142 836	137 642	114 292	23 350	182 306
6	Others Activities: -2014 Idep Retreat					9 606	- 9 606	172 700
<b>TOTAL PRIOR YEAR</b>				<b>708 483</b>	<b>647 642</b>	<b>474 943</b>	<b>172 700</b>	
1	High Level Dialogue on Domestic Ressources M	SOMONE - SENEGAL	26 - 27 Feb 2015	130 377	130 377	103 652	26 726	26 726
2	Conflict in Sahel Region, The Development Costs & Consequences.	DAKAR- SENEGAL	07 - 08 April 2015	34 453	34 453	38 696	- 4 243	22 483
3	Taylor-Made Course on "Mesure en Suivi-Evaluation des Politiques, Projets, & Prog de Dév au profit des Cadres de la Guinée Bissau"	Bissau	23 Juin - 03 Juil 2015	40 172	41 474	41 474	-	22 483
4	NEPAD Conf on Dialogue Disigning & Admin Tax Policies in the Extractive Industries to Increase Revenue	KING FAHD - DAKAR	09 - 11 Sept 2015	62 060	69 900	60 142	9 758	32 240
5	Taylor-Made Course on Planning, Programming, Budgeting, Monitoring & Evaluation of Infrastructure Projects Coordinating Agency (ABGT) Officials;	Cotonou - Binin	09 - 20 Nov 2015	57 852	57 592	57 592	-	32 240
6	Annual Economic Agreement Workshop	Radison - Dakar	01 - 04 Dec 2015	350 000	316 009	90 837	225 172	257 412
	Others Activities: Translation & Others					4 069	- 4 069	253 342
				<b>674 914</b>	<b>649 805</b>	<b>396 463</b>	<b>253 342</b>	
	Prior Year Cash Balance			172 700				
	Cash Received in 2015				649 805			
	Total Expenditures					396 463		
	<b>Cash Balance</b>						<b>426 042</b>	

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

Cleared by: \_\_\_\_\_

Finance Unit



**African Institute for Economic Development and Planning**  
**Summary by Project and Object of Expenditures**  
**As at 31 December 2015**

Schedule 09

**Donor:** Ford Foundation

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

**Project n°:** 1100-2138

**Account N°:** FRF-69XXXX

**Approved Budget:** USD 450 000

**Start / End:** June 2014 to Dec 2015.

Budget line	Description	Allotment	2014 Expenditures (USD)	2015 Expenditures (USD)	Total Expenditures (USD)	Unencumbered Balance
1116	Advanced Policy Research Annual Leadership Conference	92 000		74 976	74 976	17 024
3201	Training in Mineral Economics & Mineral Governance	100 000	62 858	37 279	100 137	(137)
3201	Training in Trade Policy & Contract Negotiation	100 000		99 471	99 471	529
3201	Training in Mining Policy & Contract Negotiation	100 000		109 579	109 579	(9 579)
1301	Administrative Support Staff	58 000	24 450	38 500	62 950	(4 950)
	<b>Total</b>	<b>450 000</b>	<b>87 309</b>	<b>359 806</b>	<b>447 115</b>	<b>2 885</b>

1st Installment Received on Dec 2014	300 000
Total Expenditures As at 31 December 2015	447 115
<b>Cash Balance</b>	<b>(147 115)</b>

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Finance Unit

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



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

Donor : **BADEA**

Project title : **Transport - Infrastructure -Development in Africa (Sessions French & Englis**

Project number : **BADEA/623/DLA0197**

Account N° : **BAD-83XXXX**

Start/End **March - Dec 2015**

Approved Budget : **US\$ 380 000,00**

Budget Line	Description	Allotments (USD)	English Session	French Session	Total Expenditures	Unencumbered Balance (USD)
3201	Subsistance Allowance	120 000	51 541	47 567	99 107	20 893
3202	Air Tickets	110 000	24 413	29 920	54 332	55 668
3203	Medical allowance	5 000	378	263	641	4 359
3204	Tuition fees	125 000	62 500	55 000	117 500	7 500
3206	Local Transportation	5 000	2 500	2 200	4 700	300
5300	Contingency	15 000				15 000
	<b>TOTAL</b>	<b>380 000</b>	<b>141 331</b>	<b>134 950</b>	<b>276 281</b>	<b>103 719</b>

Cash received RV0000	<b>302 500</b>
Less Expenditures	<b>276 281</b>
<b>Amount due</b>	<b>26 219</b>

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Finance Unit



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

Schedule 11

Project Title: **PEI-IDEP PARTNERSHIP**  
 Donnor: **UNDP- UNEP**  
 Course Title: **PEI Africa Gender training with a focus on ENRCCM**  
 Budget: \$US **63 481**  
 Nber of Participants: **25**  
 Venue: **Dakar, Senegal**  
 Date: **08 - 12 June 2015**

Budget Line	Description	Allotments (USD)	Expenditures (USD)	Unencumbered Balance (USD)
3201	Lecturers	14 648	13 835	813
3202	Participants DSA & Others	42 300	24 059	18 241
3203	Hospitality	2 380	2 380	0
3204	Institutional Support	4 153	4 153	0
5300 Miscellaneous (Unused Cash Reversed)			19 054	-19 054
<b>TOTAL</b>		<b>63 481</b>	<b>63 481</b>	<b>0</b>

Cash received RV0000	<b>63 481</b>
Less Expenditures	<b>63 481</b>
<b>Amount due</b>	<b>0</b>

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Donor: OSIWA

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

Project n°: 2227 Extension

Account N°:

Approved Budget: \$ 269,637,00

Start / End: 16 Jan 2012 to 15 Jan 2014

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Budget Line	Description	Allotments (USD)	2011 - 2012 Expenditures (USD)	2013 Expenditures (USD)	2014 Expenditures (USD)	Total Expenditures & Unliquidated	Balance
<b>A</b>	<b>Establishment of Faculty</b>	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>B</b>	<b>Launch of Training Programme</b>	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	
<b>C</b>	<b>Training Programme</b>	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 person 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	
<b>D</b>	<b>Programme Administration &amp; Ressource Persons</b>	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	
<b>E</b>	<b>Coordination &amp; Support</b>						
	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						
	<b>Total direct cost (i.e sum of expenditures)</b>	264 350	166 122	43 692	44 666	209 814	54 536
	Institutional support (2%)	5 287	3 322			3 322	1 965
	<b>Total Project Cost</b>	269 637	169 445	43 692		213 137	56 500
	Amount Received in 2012	59 600					
	Amount Received in 2013	204 750					
	Amount Received in 2014	5 287					
	<b>Total Amount Received</b>	269 637					
	Less 2012 Expenditures & Obligations		(169 445)				

Cleared by:



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

Schedule 13

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)	Prior Year Expenditures	Current Year Expenditures & Obligations	Total Expenditures & Obligations	Unencumbered Balance (USD)
1 113	Resource Persons: DSA, Ticket, Honorarium, Visa	32 192	30 715		30 715	1 477
2 020	Translation & Editing course manuals & training materials		766	373	1 139	-1 139
3 201	Subsistence Allowance	18 420	13 859		13 859	4 561
3 202	Ground Transportation	600	342		342	258
5 200	Training Materials & Printing & Photocopies	2 300	2 300		2 300	0
5 300	Contingency & Hospitality Cost	4 352	1 102		1 102	3 250
5 500	Operating Cost	2 000	2 000		2 000	0
	<b>TOTAL</b>	<b>59 864</b>	<b>51 084</b>	<b>373</b>	<b>51 457</b>	<b>8 407</b>

Cash received RV 0760	59 864
Less Expenditures	51 457
<b>Balance</b>	<b>8 407</b>

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