



NATIONS UNIES
INSTITUT AFRICAIN DE DÉVELOPPEMENT ÉCONOMIQUE ET DE PLANIFICATION

UNITED NATIONS
AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING

55th Meeting of the Governing Council

14 March 2017

Addis-Ababa, Ethiopia

Item 8 of the draft agenda

Financial statements for 2016

IDEP/GC55/2017/8.2

KPMG
KPMG Sénégal S.A.
Avec Conseil d'Administration
Immeuble Horizons S.A.
83, Boulevard de la République
Dakar – Sénégal

Téléphone : + 221 33 849 27 27
Télécopie : + 221 33 822 17 02
NINEA : 22486742 S 3 RC : SN-DKR -2003- B -4225

UNITED NATIONS
African Institute for Economic
Development and Planning
(IDEP)
Independent Auditors' Report

Year ended as of 31 December 2016

United Nations

IDEP

Rue du 18 juin – BP : 3186

Dakar Sénégal

This report contains 27 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 2016

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 2016.

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 2016, 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 \$ 793 105,07 USD, equivalent to 58,40%, was paid.
- Also, on a total contribution of \$ 36 143 000 for the period from 1990 to 2016, cumulative arrears amounted to \$ 17 341 477,06 USD, equivalent to 47,99%, and the combined payments amounted to \$USD 18 801 522,94 USD, equivalent to 52,01%.
- The total amount of contributions received from member States in 2016 (\$793 105,07) is detailed as follows: \$ 309 300.00 for contributions in 2016, \$ 323 742.68 representing arrears and \$ 160 062. 39 as advances.

Dakar, 08 March 2017

KPMG Senegal



Ndiaga SARR

Senior Partner

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ATTACHMENTS

Attachments # 01 : Statements 2016

Attachments # 02 : Schedules 2016

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 2016**
- 2) APPENDIX N°2: SCHEDULES 2016**

ANNEX N°1

STATEMENTS 2016

- 1) **STATEMENT I: COMBINED STATEMENT OF INCOME AND EXPENDITURE FOR THE ENDING 31 DECEMBER 2016**
- 2) **STATEMENT II: COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE AS AT DECEMBER 2016**
- 3) **STATEMENT III: COMBINED STATEMENT OF CASH FLOW AS AT 31 DECEMBER 2016**
- 4) **STATEMENT IV: FUND BALANCE AS AT 31 DECEMBER 2016 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 DECEMBER 2016**
- 8) **STATEMENT VIII: ACCOUNT PAYABLE AS AT 31 DECEMBER 2016**

African Institute For Economic Development And Planning (IDEP)

Statement I

Combined statement of income and expenditure
for the year ending 31 December 2016

| | Reference | IDEP | ECA | FORD FOUNDATION | ONU FEMMES | UNWOMEN NY | BADEA | OSIWA | UN- DESA | TOTAL |
|--|-------------|------------------|------------------|--------------------|---------------|---------------|---------------|---------------|---------------|------------------|
| Income RB & XB | | | | | | | | | | - |
| UN Grant | Schedule 5 | 1 300 100 | | | | | | | | 1 300 100 |
| Member States assessed annual contribution | Schedule 5 | 793 105 | | | | | | | | 793 105 |
| Tuition Fees | Schedule 5 | 97 000 | | | | | | | | 97 000 |
| Other Income | Schedule 5 | 138 512 | | | | | | | | 138 512 |
| Resource Mobilized under XB | Schedule 2 | | 1 942 174 | 150 000 | | | | | 4 750 | 2 096 924 |
| Commitments | | | 300 000 | | | | | | | 300 000 |
| Gain/loss on Exchange | Schedule 3 | (39 769) | | | | | | | | (39 769) |
| Income C/F from Prior Year | | | (49 232) | (147 115) | 8 407 | 76 690 | 26 219 | 11 834 | | -73 197 |
| | | | | | | | | | | |
| Total Income | | 2 288 949 | 2 192 942 | 2 885 | 8 407 | 76 690 | 26 219 | 11 834 | 4 750 | 4 612 675 |
| | | | | | | | | | | - |
| Expenditure RB & XB | | | | | | | | | | - |
| Regular Budget Activities | Schedule 3 | 2 766 874 | | | | | | | | 2 766 874 |
| PROJECTS FINANCED BY ECA | Schedule 7 | | 1 403 882 | | | | | | | 1 403 882 |
| FORD FOUNDATION | Schedule 9 | | | 2 885 | | | | | | 2 885 |
| UNWOMEN | Schedule 10 | | | | 8 407 | | | | | 8 407 |
| UN- DESA | | | | | | | | | 8 690 | 8 690 |
| | | | | | | | | | | - |
| Total Expenditure | | 2 766 874 | 1 403 882 | 2 885 | 8 407 | | | | 8 690 | 4 190 739 |
| | | | | | | | | | | - |
| Excess of Income Over Expenditure | | -477 926 | 789 059 | 0 | - | 76 690 | 26 219 | 11 834 | -3 940 | 421 936 |

Etats Financiers Conformes
aux Comptes Verifiés
par KPMG

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Finance Unit



African Institute For Economic Development And Planning (IDEP)

Statement II

Combined statement of assets, liabilities and fund balance
as at 31 December 2016

| | IDEP | ECA | FORD FOUNDATION | ONU FEMMES | UNWOMEN NY | BADEA | OSIWA | UN- DESA | TOTAL |
|--|------------------|----------------|--------------------|---------------|---------------|---------------|---------------|----------------|------------------|
| Assets | | | | | | | | | - |
| Cash | 2 514 318 | | | | | | | | 2 514 318 |
| Cash relating to projects funded by donors | | 789 059 | 0 | - | 76 690 | 26 219 | 11 834 | (3 940) | 899 862 |
| Accounts Receivable | 117 979 | | | | | | | | 117 979 |
| | | | | | | | | | - |
| Total assets | 2 632 297 | 789 059 | 0 | - | 76 690 | 26 219 | 11 834 | (3 940) | 3 532 159 |
| | | | | | | | | | - |
| Liabilities | | | | | | | | | - |
| Payments received in advance | | | | | | | | | - |
| Unliquidated obligations | | | | | | | | | - |
| Accounts payable | 104 721 | | | | | | | | 104 721 |
| Accounts payable for Projects funded by donors | | | | | | | | | - |
| | | | | | | | | | - |
| Total liabilities | 104 721 | - | - | - | - | - | - | - | 104 721 |
| | | | | | | | | | - |
| Fund Balance | | | | | | | | | - |
| Total Cash Balance | 2 527 576 | 789 059 | 0 | - | 76 690 | 26 219 | 11 834 | (3 940) | 3 427 438 |
| | | | | | | | | | - |
| Total liabilities and fund balances | 2 632 297 | 789 059 | 0 | - | 76 690 | 26 219 | 11 834 | (3 940) | 3 532 159 |

Etats Financiers Conformes
aux Comptes Verifiés
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Finance Unit



African Institute For Economic Development And Planning (IDEP)

Statement II

Combined statement of cash flow as at 31 December 2016

| | IDEP | ECA | FORD FOUNDATION | ONU FEMMES | UNWOMEN NY | BADEA | OSIWA | UN- DESA | TOTAL |
|---|------------------|----------------|--------------------|---------------|---------------|---------------|---------------|----------------|------------------|
| Cash flow from operating activities | | | | | | | | | |
| Net excess (shortfall) of income over expenditure | (477 926) | 489 059 | - | - | 76 690 | 26 219 | 11 834 | (3 940) | 121 936 |
| Commitments | | 300 000 | | | | | | | 300 000 |
| Decrease/(increase) in accounts receivable | (117 979) | | | | | | | | (117 979) |
| Decrease/(increase) in accounts payable | 104 721 | | | | | | | | 104 721 |
| Decrease/(increase) in unliquidated obligations | | | | | | | | | - |
| Net cash flow | (491 184) | 789 059 | - | - | 76 690 | 26 219 | 11 834 | (3 940) | 408 678 |
| Net increase/(decrease) in cash and bank balance | | | | | | | | | - |
| Fund balance at 1 January 2016 | 3 005 502 | | | | | | | | 3 005 502 |
| Cash and bank balance at 31 December 2016 | 2 514 318 | 789 059 | - | - | 76 690 | 26 219 | 11 834 | (3 940) | 3 414 180 |

Etats Financiers Conformes
aux Comptes Verifiés
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African Institute For Economic Development And Planning (IDEP)

Statement IV

Fund Balance as at 31 December 2016 & Allocation By Project (US\$)

| DESCRIPTION | JPMorgan Chase Bank | BICIS Dolar A/C | BICIS Conv,A/C | Debit Card | BALANCE |
|--|---------------------|-----------------|----------------|--------------|------------------|
| Balance per bank statement (31/12/16) | 2 840 986 | 152 757,51 | 178 330,99 | 6 826 | 3 178 900 |
| Deposit not recorded | | | | | - |
| Payments not recorded | | | | | - |
| Adjustments (Round-off figures on bank reconciliation) | | | | | - |
| Less: Checks not yet presented @31/12/2016 | | | (64 720,07) | | (64 720) |
| Total Balance as per Cash Book @ 31/12/2016 | 2 840 986 | 152 758 | 113 611 | 6 826 | 3 114 180 |
| IDEP RB & PROJECTS | CASH BALANCE | | | | |
| | BY PROJECT | | | | |
| IDEP | 2 514 318 | | | | |
| ECA | 489 059 | | | | |
| BADEA | 26 219 | | | | |
| UNWOMEN | 76 690 | | | | |
| OSIWA | 11 834 | | | | |
| UN DESA | (3 940) | | | | |
| TOTAL | 3 114 180 | | | | 0,00 |

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

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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 2016

| DESCRIPTION | DEBIT | CREDIT | BALANCE |
|----------------------------------|------------------|------------------|-------------|
| JP Morgan Chase Bank | 2 840 986 | | 2 840 986 |
| BICIS USD 601650-50 | 152 758 | | 152 758 |
| BICIS FCFA 601650-56 | 113 611 | | 113 611 |
| DEBIT CARD (VISA) | 6 826 | | 6 826 |
| ARL | 417 979 | | 417 979 |
| AP | | 104 721 | (104 721) |
| SURPLUS as at 31/12/2016 | | 2 527 576 | (2 527 576) |
| FUND BALANCE XB as at 31/12/2016 | | 599 862 | (599 862) |
| COMMITMENTS FUND | | 300 000 | (300 000) |
| | | | |
| TOTAL | 3 532 159 | 3 532 159 | 0,00 |

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**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 VI

MIP STATEMENT

DECEMBER 2016

| DESCRIPTION | DEBIT | CREDIT | BALANCE |
|------------------------|----------------|----------------|-------------|
| BICIS FCFA 110280-57 | 113 338 | | 113 338 |
| MIP A/C | | 114 165 | (114 165) |
| A/C MEDICAL RECOVERIES | 827 | | 827 |
| TOTAL | 114 165 | 114 165 | 0,00 |

Cleared by:

Finance Unit

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

**ACCOUNT RECOVERABLE LOCALLY- ARL
SUMMARY BALANCE AS AT 31 DECEMBER 2016**

| Index Number | Description / Name | Petty Cash Fund | Vendor Advance | Salary Advance | Education Grant Advance | Travel Advance | Commitments | Billing | Personal Telephone Call | Credit Memo | Total |
|--------------|---------------------------|-----------------|----------------|----------------|-------------------------|----------------|-------------|---------|-------------------------|-------------|-------|
| | | IP-30 | IP-31 | IP-32 | IP-33 | IP-34 | IP-35 | IP-37 | IP-38 | IP-39 | |
| 000400 | ECA 2016 UN GRANT BALANCE | | | | | | | | | 100 857 | 100 |
| 000404 | ECA | | | | | | | | | 14 794 | 14 |
| 000490 | ECA COMITEMENTS | | | | | | 300 000 | | | | 300 |
| 482270 | Karima Bounemra | | | | | 2 328 | | | | | 2 |
| | | - | - | - | - | 2 328 | 300 000 | - | - | 115 651 | 417 |

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

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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 2016

| A/C Nber | Description | Opening Balance | | Mouvement | | Balance | |
|----------|--------------------------------------|-----------------|----------------|----------------|---------------|----------|----------------|
| | | Debit | Credit | Debit | Credit | Debit | Credit |
| 55000120 | Unidentify Cash Receipts | | 97 376 | 72 362 | | | 25 014 |
| 55000765 | Projects Obligate | 13 308 | | | 13 308 | - | |
| 55000320 | Sce Providers & Partners A/C Payable | | 99 836 | 79 156 | 24 036 | | 44 716 |
| 55000325 | ECA A/C Payable | | 33 728 | | 1 262 | | 34 990 |
| 55000700 | Suspense Account | | - | | | | - |
| 55100300 | Pension Fund | | | | | | - |
| 55000400 | Credit Union | | - | | | | - |
| 55000900 | Salary Assignment | | - | | | | - |
| | Total | 13 308 | 230 941 | 151 518 | 38 606 | - | 104 721 |

Closing Balance 104 721

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

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ANNEX N°2

SCHEDULES 2016

- 1) **SCHEDULE 01: TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2016**
- 2) **SCHEDULE 02: SUMMARY OF REGULAR BUDGET AND EXTRA BUDGETARY BY INCOME AND EXPENDITURE FOR THE YEAR 2015 AND 2016**
- 3) **SCHEDULE 03: REGULAR BUDGET OF IDEP - SUMMARY OF RESSOURCES & EXPENDITURES FOR THE YEAR 2016 - AS AT 31 DECEMBER 2016**
- 4) **SCHEDULE 04: COMBINED STATEMENT OF ACTUAL FOR 2015 AND 2016 AND COST VARIANCE (INCREASE/DECREASE) REGULAR BUDGET**
- 5) **SCHEDULE 05: STATEMENT OF CONTRIBUTIONS / ETAT DES CONTRIBUTIONS U.N. AS AT 31 DECEMBER 2016**
- 6) **SCHEDULE 06: TOTAL INCOME AS AT 31 DECEMBER 2016 ACCOUNT CODE 72XXX**
- 7) **SCHEDULE 07: SUMMARY OF EXTRA BUDGETARY BY INCOME AND EXPENDITURE AS AT 31 DECEMBER 2016 (ECA)**
- 8) **SCHEDULE 08: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2016 (ECA / CDD-NEPAD)**
- 9) **SCHEDULE 09: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2016 (FORD FOUNDATION-PROJECT N°1100-0706)**
- 10) **SCHEDULE 10: SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES AS AT 31 DECEMBER 2016 (ONU FEMMES)**

TOTAL EXPENDITURES BY PROGRAMME OF ACTIVITIES FOR 2016

| BUDGET LINE | DESCRIPTION | ECA (US\$) | FRF-069-3 (US\$) | UNW-071 (US\$) | UN-DESA | UNG - RB (US\$) | Total Expenditure RB & XB (US\$) | DIRECTION (US\$) | RESEARCH (US\$) | TRAINING (US\$) | ADMIN (US\$) | KNOWLEDG & ICT (US\$) | Common Cost (US\$) | Governing Concl (US\$) |
|--------------|--|------------------|------------------|----------------|--------------|------------------|----------------------------------|------------------|-----------------|------------------|----------------|-----------------------|--------------------|------------------------|
| 1100 | Professional Posts | | | | | 418 507 | 418 507 | (1) 238 692 | | | (1) 179 816 | | | |
| 1102 | Relocation, Repatriation Grants & Travel of Appointment | | | | | | | | | | | | | |
| 1112 | Lecturers | | | | | 123 564 | 123 564 | | | 123 564 | | | | |
| 1113 | Consultants | | | | | | | | | | | | | |
| 1115 | Policy Dialogue | 222 444 | | | | | 222 444 | | 222 444 | | | | | |
| 1116 | Advanced Policy Research | | | | | 13 357 | 13 357 | | 13 357 | | | | | |
| 1117 | Monthly Development Seminar | | | | | 355 | 355 | | 355 | | | | | |
| 1300 | Education Grant | | | | | 29 198 | 29 198 | (1) | | | (1) 29 198 | | | |
| 1301 | Administrative Support Staff | | 2 885 | | | 635 368 | 638 253 | (2) 71 612 | (1) 41 933 | (4) 106 014 | (9) 223 772 | (6) 194 923 | | |
| 1306 | Overtime | | | | | 10 564 | 10 564 | 2 591 | | 770 | 6 124 | 1 079 | | |
| 1307 | Education Grant Travel | | | | | | | | | | | | | |
| 1308 | Home Leave Travel | | | | | | | | | | | | | |
| 1360 | Travel Separation | | | | | 29 843 | 29 843 | | 29 843 | | | | | |
| 1361 | Commutation of Annual Leave, on Separation & | | | | | 7 656 | 7 656 | | | 7 656 | | | | |
| 1363 | Other Separation Costs | | | | | | | | | | | | | |
| 1401 | Cleaning Services | | | | | 15 593 | 15 593 | | | | | | 15 593 | |
| 1402 | Gardening Services | | | | | 9 118 | 9 118 | | | | | | 9 118 | |
| 1403 | Security Services | 39 900 | | | | 27 155 | 67 054 | | | | | | 67 054 | |
| 1404 | Electricity | | | | | 27 520 | 27 520 | | | | | | 27 520 | |
| 1405 | Water | | | | | 5 612 | 5 612 | | | | | | 5 612 | |
| 1501 | Travel of Staffs | | | | | 59 980 | 59 980 | 20 993 | 10 796 | 16 194 | 3 401 | 8 595 | | |
| 1600 | Travel of Consultants | | | | | | | | | | | | | |
| 1601 | Meeting Governing Council | | | | | 57 483 | 57 483 | | | | | | | 57 483 |
| 1602 | Travel of Lecturers | | | | | 7 102 | 7 102 | | | 7 102 | | | | |
| 2001 | External Contractual Translation (Editing) | | | | | 3 411 | 3 411 | | | | | | | 3 411 |
| 2020 | External Contractual Interpretation Services | | | | | 4 100 | 4 100 | | | | | | | 4 100 |
| 2040 | Contractual Sees for Meeting - Conference - Documents | | | | | | | | | | | | | |
| 3100 | Fellowships & Miscellaneous Sees | 9 759 | | | | | 9 759 | | | 9 759 | | | | |
| 3200 | Staff Training | | | | | | | | | | | | | |
| 3201 | Short Term Course | 1 016 249 | | 8 690 | | 1 040 889 | 2 065 828 | | | 2 065 828 | | | | |
| 3205 | Training Materials | | | | | 6 007 | 6 007 | | | 6 007 | | | | |
| 3206 | Need Assessment Training, Tailor-made & Strategic outreach | | | | | | | | | | | | | |
| 3211 | MSc Collaborative Programmes | | | | | 127 587 | 127 587 | | | 127 587 | | | | |
| 4001 | Maint of Furniture & Office Equipment | | | | | 2 185 | 2 185 | | | | | | | 2 185 |
| 4002 | Maint & Operation of Transportation Equipment | | | | | 5 905 | 5 905 | | | | | | | 5 905 |
| 4003 | Maint of Communication Equipment | | | | | | | | | | | | | |
| 4004 | Maint of Office Automation Equipment | | | | | 2 982 | 2 982 | | | | | | | 2 982 |
| 4030 | Hospitality | | | | | | | | | | | | | |
| 4035 | Miscellaneous Claims & Adjustments | | | | | | | | | | | | | |
| 4100 | Stationery & Office Supplies | | | | | 19 723 | 19 723 | | | | | | | 19 723 |
| 4200 | Non-Expendable Equipment | | | | | | | | | | | | | |
| 4300 | Premises Building | | | | | 3 374 | 3 374 | | | | | | | 3 374 |
| 4400 | Communications | | | | | 42 767 | 42 767 | | | | | | 42 767 | |
| 4410 | Marketing & Institutional Promotion | | | | | 5 868 | 5 868 | | | | | | | 5 868 |
| 4500 | Bank Charges | | | | | 4 253 | 4 253 | | | | | | | 4 253 |
| 5010 | Fuel | | | | | 5 502 | 5 502 | | | | | | | 5 502 |
| 5040 | E-learning platform development & Software | 98 153 | | 8 407 | | | 98 153 | | | | | 98 153 | | |
| 5200 | Books - Editorial & Publications | 17 377 | | | | 6 891 | 32 675 | | | | | 32 675 | | |
| 5300 | Miscellaneous Services | | | | | 171 | 171 | | | | | | | 171 |
| 5400 | External Audit | | | | | 7 283 | 7 283 | | | | | | | 7 283 |
| TOTAL | | 1 403 882 | 2 885 | 8 407 | 8 690 | 2 766 874 | 4 190 739 | 333 888 | 318 730 | 2 470 482 | 442 310 | 335 425 | 167 665 | 122 240 |

4600 Gain / Loss on Exchange

(1) Head Count

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African Institute for Economic Development and Planning
Summary of Regular Budget & Extra-Budgetary
By Income & Expenditure
For the year 2015 and 2016

| PROJECT | Description | Balance Prior Year Balance | Year 2015 | | | Year 2016 | | | | |
|---------------|--|----------------------------|------------------|------------------|-------------------------|----------------|------------------|------------------|------------------|-------------------------|
| | | | Income | Expenditure | 2015 Cumulative Balance | Commitments | Income | Expenditure | 2016 Balance | 2016 Cumulative Balance |
| | RB & UN GRANT | 1 885 750 | 3 590 439 | 2 470 687 | 3 005 502 | | 2 328 717 | 2 806 643 | (477 926) | 2 |
| ECA-82XXXX | ECONOMIC COMMISSION OF AFRICA PROJECTS | 17 886 | 1 890 965 | 1 958 083 | (49 232) | 300 000 | 1 942 174 | 1 403 882 | 838 291 | |
| BADEA | Transport - Infrastructure -Development in Africa (Sessions French & English) | | 302 500 | 276 281 | 26 219 | | | | | |
| UNW-74771 | UNWOMEN NY | 76 690 | | | 76 690 | | | | | |
| OSW-74781 | OSIWA | 6 547 | 5 287 | | 11 834 | | | | | |
| FRF-74769 (3) | Support to Develop & Pilot Short Courses on Trade & Mining Contract Negotiations | 212 691 | | 359 806 | (147 115) | | 150 000 | 2 885 | 147 115 | |
| UNW-74771 | Gender Responsive Budgeting (GRB) ToT Course 2013 | 8 780 | | 373 | 8 407 | | | 8 407 | (8 407) | |
| UN- DESA | UN-DESA POPULATION ESTIMATE & POPULATION PROJECTION | | | | | | 4 750 | 8 690 | (3 940) | |
| UN- DESA | Workshop on, Strengthening the Collection & use International Migration Data for Development | | 3 741 | 3 741 | | | | | | |
| SWE-74765 | Africa Research-Policy Nexus | 25 554 | | 25 554 | | | | | | |
| UNDP-UNEP-PEI | Africa Gender training with a focus on ENRCCM | | 63 481 | 63 481 | | | | | | |
| EUf-74768 | Support for the Africa-EU Partnership on Migration, Mobility & Employment | (31 659) | 31 659 | | | | | | | |
| | Total XB | 316 489,90 | 2 297 633 | 2 687 320 | 73 196,91 | 300 000 | 2 096 924 | 1 423 865 | 973 059 | |
| | TOTAL | 2 202 240 | 5 888 072 | 5 158 007 | 2 932 305 | 300 000 | 4 425 641 | 4 230 508 | 495 133 | |

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African Institute for Economic Development and Planning
REGULAR BUDGET OF IDEP
SUMMARY OF RESSOURCES AND EXPENDITURES FOR THE YEAR 2016
As at 31 DECEMBER 2016

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 | 728 900 | | 418 507 | 418 507 | 310 393 |
| 1102 | Relocation & Repatriation Grants | 52 000 | | | - | 52 000 |
| 1112 | Lecturers | 40 000 | 26 800 | 96 764 | 123 564 | (83 564) |
| 1113 | Consultants | | | | - | - |
| 1115 | Policy Dialogue | | | | - | - |
| 1116 | Advanced Policy Research | | 13 357 | | 13 357 | (13 357) |
| 1117 | Monthly Development Seminar | 15 000 | 355 | | 355 | 14 645 |
| 1300 | Education Grant | 114 100 | | 29 198 | 29 198 | 84 903 |
| 1301 | Administrative Support Staff | 950 000 | 534 475 | 100 893 | 635 368 | 314 632 |
| 1306 | Overtime | 10 000 | 10 564 | | 10 564 | (564) |
| 1307 | Education Grant Travel | | | | - | - |
| 1308 | Home Leave Accruals | 10 000 | | | - | 10 000 |
| 1360 | Travel on Separation | | | 29 843 | 29 843 | (29 843) |
| 1361 | Commutation of Annual Leave on Separation | | 7 656 | | 7 656 | (7 656) |
| 1363 | Other Separation Costs | | | | - | - |
| 1401 | Cleaning Services | 19 200 | 15 593 | | 15 593 | 3 607 |
| 1402 | Gardening Services | 12 000 | 9 118 | | 9 118 | 2 882 |
| 1403 | Security Services | 30 000 | 27 155 | | 27 155 | 2 845 |
| 1404 | Electricity | 30 000 | 27 520 | | 27 520 | 2 480 |
| 1405 | Water | 8 400 | 5 612 | | 5 612 | 2 788 |
| 1501 | Travel of Staffs | 80 000 | 59 980 | | 59 980 | 20 021 |
| 1600 | Travel of Consultants | | | | - | - |
| 1601 | Meeting Governing Council | 224 000 | | 57 483 | 57 483 | 166 517 |
| 1602 | Travel of Lecturers | 10 000 | 7 102 | | 7 102 | 2 898 |
| 2001 | External Contractual Translation (Editing) | | 3 411 | | 3 411 | (3 411) |
| 2020 | External Contractual Interpretation Services | | 4 100 | | 4 100 | (4 100) |
| 2040 | Contractual Sces for Meeting - Conference - Documents | | | | - | - |
| 3100 | Fellowships & Miscellaneous Sces | | | | - | - |
| 3200 | Staff Training Retreat | 60 000 | | | - | 60 000 |
| 3201 | Short Term Course | 185 000 | 473 477 | 567 412 | 1 040 889 | (855 889) |
| 3205 | Training Materials | | 6 007 | | 6 007 | (6 007) |
| 3206 | Need Assessment Training, Tailor -made & Strategic outreach | 41 000 | | | - | 41 000 |
| 3211 | MSc Collaborative Programmes | | 127 587 | | 127 587 | (127 587) |
| 4001 | Maint of Furniture & Office Equipment | 15 000 | 2 185 | | 2 185 | 12 815 |
| 4002 | Maint & Insurance of Transportation Equipment | 5 000 | 5 905 | | 5 905 | (905) |
| 4003 | Maint of Communication Equipment | 5 000 | | | - | 5 000 |
| 4004 | Maint of Office Automation Equipment | | 2 982 | | 2 982 | (2 982) |
| 4030 | Hospitality | 2 000 | | | - | 2 000 |
| 4035 | Miscellaneous Claims & Adjustments | | | | - | - |
| 4100 | Stationery & Office Supplies | 7 500 | 19 723 | | 19 723 | (12 223) |
| 4200 | Non-Expendable Equipment | 50 000 | | | - | 50 000 |
| 4300 | Premises Building | 100 000 | 3 374 | | 3 374 | 96 626 |
| 4400 | Communications | 20 000 | 42 767 | | 42 767 | (22 767) |
| 4410 | Marketing, Institutional Promotion & Conference Bags | 30 000 | 5 868 | | 5 868 | 24 132 |
| 4500 | Bank Charges | 5 000 | 4 253 | | 4 253 | 747 |
| 5010 | Fuel | 6 000 | 5 502 | | 5 502 | 498 |
| 5040 | E-learning platform development & Software | 480 000 | | | - | 480 000 |
| 5200 | Books - Editorial & Publications | 140 000 | 6 891 | | 6 891 | 133 109 |
| 5300 | Miscellaneous Services | 5 000 | 171 | | 171 | 4 829 |
| 5400 | External Audit | 11 000 | 7 283 | | 7 283 | 3 717 |
| | Sub-Total | 3 501 100 | 1 466 774 | 1 300 100 | 2 766 874 | 734 226 |
| 4600 | Loss on Exchange | 35 000 | 39 769 | | 39 769 | (4 769) |
| | | 3 536 100 | 1 506 543,06 | 1 300 100 | 2 806 643 | 729 457 |

| | | | |
|-------------------------------------|-----------|---|-----------|
| RB Income As at 31 December 2016 | 1 028 617 | Total Income As at 31 December 2016 (A) | 2 328 717 |
| 2016 UN GRANT | 1 300 100 | Surplus As at 31 December 2015 (B) | 3 005 502 |
| Total Income As at 31 December 2016 | 2 328 717 | Total Expenditures As at 31 December 2016 (C) | 2 806 643 |
| | | Balance (Inc-Expend) As at 31 December 2015 (A+B-C) | 2 527 576 |

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**AND COST VARIANCE (INCREASE/DECREASE)
REGULAR BUDGET**

| BUDGET LINE | DESCRIPTION | Actual Expenditures | | | | Increase (Decrease) (US\$) |
|--------------|---|---------------------|------------------|-----|------------------|----------------------------|
| | | M/M | 2015 (US\$) | M/M | 2016 (US\$) | |
| 1100 | Professional Posts | 33 | 631 924 | 24 | 418 507 | (213 416) |
| 1102 | Relocation & Repatriation Grants | | 50 725 | | - | (50 725) |
| 1112 | Lecturers | | 52 796 | | 123 564 | 70 768 |
| 1113 | Consultants | | 5 000 | | - | (5 000) |
| 1115 | Policy Dialogue | | - | | - | - |
| 1116 | Advanced Policy Research | | 27 388 | | 13 357 | (14 031) |
| 1117 | Monthly Development Seminar | | 1 245 | | 355 | (890) |
| 1300 | Education Grant | | 44 955 | | 29 198 | (15 758) |
| 1301 | Administrative Support Staff | 291 | 665 491 | 244 | 635 368 | (30 122) |
| 1306 | Overtime | | 8 673 | | 10 564 | 1 892 |
| 1307 | Education Grant Travel | | - | | - | - |
| 1308 | Home Leave Travel | | 3 157 | | - | (3 157) |
| 1360 | Travel on Separation | | - | | 29 843 | 29 843 |
| 1361 | Commutation of Annual Leave on Separation | | 50 721 | | 7 656 | (43 065) |
| 1363 | Other Separation Costs | | - | | - | - |
| 1401 | Cleaning Services | | 16 776 | | 15 593 | (1 183) |
| 1402 | Gardening Services | | 8 369 | | 9 118 | 748 |
| 1403 | Security Services | | 28 019 | | 27 155 | (864) |
| 1404 | Electricity | | 25 985 | | 27 520 | 1 536 |
| 1405 | Water | | 5 733 | | 5 612 | (121) |
| 1501 | Travel of Staffs | | 72 952 | | 59 980 | (12 973) |
| 1600 | Travel of Consultants | | 3 265 | | - | (3 265) |
| 1601 | Meeting Governing Council | | 43 204 | | 57 483 | 14 278 |
| 1602 | Travel of Lecturers | | - | | 7 102 | 7 102 |
| 2001 | External Contractual Translation (Editing) | | 3 971 | | 3 411 | (560) |
| 2020 | External Contractual Interpretation Services | | 5 630 | | 4 100 | (1 530) |
| 2040 | Contractual Sces for Meeting - Conference - Documents | | 1 803 | | - | (1 803) |
| 3100 | Fellowships & Miscellaneous Sces | | 1 211 | | - | (1 211) |
| 3200 | Staff Training | | 11 023 | | - | (11 023) |
| 3201 | Short Term Course | | 504 448 | | 1 040 889 | 536 441 |
| 3205 | Training Materials | | - | | 6 007 | 6 007 |
| 3206 | Need Assessment Training, Tailor -made & Strategic outreach | | - | | - | - |
| 3211 | MSc Collaborative Programmes | | - | | 127 587 | 127 587 |
| 4001 | Maint of Furniture & Office Equipment | | 9 911 | | 2 185 | (7 726) |
| 4002 | Maint & Operation of Transportation Equipment | | 6 916 | | 5 905 | (1 011) |
| 4003 | Maint of Communication Equipment | | - | | - | - |
| 4004 | Maint of Office Automation Equipment | | 878 | | 2 982 | 2 104 |
| 4030 | Hospitality | | - | | - | - |
| 4035 | Miscellaneous Claims & Adjustments | | - | | - | - |
| 4100 | Stationery & Office Supplies | | 5 840 | | 19 723 | 13 884 |
| 4200 | Non-Expendable Equipment | | 13 421 | | - | (13 421) |
| 4300 | Premises Building | | 6 285 | | 3 374 | (2 911) |
| 4400 | Communications | | 41 070 | | 42 767 | 1 697 |
| 4410 | Marketing, Institutional Promotion & Conference Bags | | 22 042 | | 5 868 | (16 174) |
| 4500 | Bank Charges | | 3 665 | | 4 253 | 589 |
| 5010 | Fuel | | 5 233 | | 5 502 | 270 |
| 5040 | E-learning platform development & Software | | 4 760 | | - | (4 760) |
| 5200 | Books - Editorial & Publications | | 14 715 | | 6 891 | (7 824) |
| 5300 | Miscellaneous Services | | 2 343 | | 171 | (2 171) |
| 5400 | External Audit | | 7 537 | | 7 283 | (254) |
| TOTAL | | | 2 419 076 | | 2 766 874 | 347 798 |
| 4600 | Gain / Loss on Exchange | | 51 576 | | 39 769 | (11 807) |

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**Etats Financiers Conformes
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IDEP

TOTAL INCOME as at 31 December 2016

Schedule 05

Account Code : 72xxx

| DESCRIPTION | Budget Lines | Amount Received |
|----------------------------------|--------------|------------------|
| UN Grant | 000 | 1 300 100 |
| Miscellaneous Income | 001 | 11 011 |
| Contribution | 101 | 793 105 |
| Consultancy | 201 | |
| Tuition / Registration Fees | 4xxx | 97 000 |
| Conference Hall & Operating Cost | 501 | 71 364 |
| Overhead | 601 | 56 138 |
| Sale of Equipment | 801 | |
| TOTAL | | 2 328 717 |

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Finance Unit

Etats Financiers Conformes
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STATEMENT OF CONTRIBUTIONS \ ETAT DES CONTRIBUTIONS
 U.N. AFRICAN INSTITUTE FOR ECONOMIC DEVELOPEMENT AND PLANNING
 As at 31 December 2016

| Index | Countries | Annual Assessed Contribution US\$ | Total Assessed Contribution US\$ | Prior Payment US\$ | Amount Paid in 2016 US\$ | | | Total Amount Paid in 2016 US\$ | Total Amount Paid US\$ | Arrears US\$ |
|----------------|---------------------|---|--|--------------------------|--------------------------|----------------|--------------------|--------------------------------------|------------------------------|-------------------|
| | | | | | Annual Contribution | Arrears Paid | Advance Payment | | | |
| 1 | ALGERIA | 80 000 | 2 160 000 | - | | | | - | - | 2 160 000 |
| 2 | ANGOLA | 32 000 | 864 000 | 896 000 | | | | - | 896 000 | 32 000 |
| 3 | BENIN | 15 000 | 405 000 | 318 780 | | | | - | 318 780 | 86 220 |
| 4 | BOTSWANA | 24 000 | 648 000 | - | | | | - | - | 648 000 |
| 5 | BURKINA FASO | 15 000 | 405 000 | 390 000 | | | | - | 390 000 | 15 000 |
| 6 | BURUNDI | 15 000 | 405 000 | 60 000 | | | | - | 60 000 | 345 000 |
| 7 | CAMEROUN | 24 000 | 648 000 | 603 064 | | | | - | 603 064 | 44 936 |
| 8 | CAPE VERDE | 10 000 | 270 000 | - | | | | - | - | 270 000 |
| 9 | CENTRAL AFRICAN REP | 15 000 | 405 000 | - | | | | - | - | 405 000 |
| 10 | CHAD | 15 000 | 405 000 | 88 851 | | | | - | 88 851 | 316 149 |
| 11 | COMORO | 10 000 | 270 000 | - | | | | - | - | 270 000 |
| 12 | CONGO | 15 000 | 405 000 | 455 869 | | | | - | 455 869 | 50 869 |
| 13 | RD CONGO | 32 000 | 864 000 | - | | | | - | - | 864 000 |
| 14 | COTE D'IVOIRE | 32 000 | 864 000 | 802 571 | 32 000 | 30 364 | 72 362 | 134 726 | 937 297 | 73 297 |
| 15 | DJIBOUTI | 15 000 | 405 000 | - | | | | - | - | 405 000 |
| 16 | EGYPT | 80 000 | 2 160 000 | 2 080 000 | | | | - | 2 080 000 | 80 000 |
| 17 | ERITREA ** | 15 000 | 330 000 | - | | | | - | - | 330 000 |
| 18 | ETHIOPIA | 32 000 | 864 000 | 40 580 | | | | - | 40 580 | 823 420 |
| 19 | EQUATORIAL GUINEA | 10 000 | 270 000 | 240 000 | 20 000 | | | 20 000 | 260 000 | 10 000 |
| 20 | GABON | 20 000 | 540 000 | 40 000 | | | | - | 40 000 | 500 000 |
| 21 | GAMBIA | 10 000 | 270 000 | 108 499 | | | | - | 108 499 | 161 501 |
| 22 | GHANA | 32 000 | 864 000 | 796 970 | | | | - | 796 970 | 67 030 |
| 23 | GUINEA BISSAU | 10 000 | 270 000 | 30 000 | | | | - | 30 000 | 240 000 |
| 24 | GUINEE | 20 000 | 540 000 | 40 000 | | | | - | 40 000 | 500 000 |
| 25 | KENYA | 32 000 | 864 000 | 855 700 | 8 300 | | 87 700 | 96 000 | 951 700 | 87 700 |
| 26 | LESOTHO | 15 000 | 405 000 | 375 000 | 15 000 | 15 000 | | 30 000 | 405 000 | - |
| 27 | LIBERIA | 15 000 | 405 000 | 30 000 | | | | - | 30 000 | 375 000 |
| 28 | LIBYAN ARAB JAMAHIR | 80 000 | 2 160 000 | 834 173 | | | | - | 834 173 | 1 325 827 |
| 29 | MADAGASCAR | 20 000 | 540 000 | 412 441 | 20 000 | 20 803 | | 40 803 | 453 244 | 86 756 |
| 30 | MALAWI | 15 000 | 405 000 | 377 744 | | | | - | 377 744 | 27 256 |
| 31 | MALI | 15 000 | 405 000 | 336 025 | 15 000 | 394 | | 15 394 | 351 420 | 53 580 |
| 32 | MAURITANIA | 10 000 | 270 000 | 10 000 | | | | - | 10 000 | 260 000 |
| 33 | MAURITIUS | 15 000 | 405 000 | - | | | | - | - | 405 000 |
| 34 | MOROCCO | 32 000 | 864 000 | 159 985 | 32 000 | 86 589 | | 118 589 | 278 574 | 585 426 |
| 35 | MOZAMBIQUE | 32 000 | 864 000 | 340 943 | | | | - | 340 943 | 523 057 |
| 36 | NAMIBIA* | 24 000 | 600 000 | 552 000 | 24 000 | 24 000 | | 48 000 | 600 000 | - |
| 37 | NIGER | 15 000 | 405 000 | 9 975 | | | | - | 9 975 | 395 025 |
| 38 | NIGERIA | 80 000 | 2 160 000 | 1 840 000 | | | | - | 1 840 000 | 320 000 |
| 39 | RWANDA | 15 000 | 405 000 | 120 000 | | | | - | 120 000 | 285 000 |
| 40 | SAO TOME & PRINCIPE | 10 000 | 270 000 | 10 000 | | | | - | 10 000 | 260 000 |
| 41 | SENEGAL | 24 000 | 648 000 | 623 028 | 24 000 | 54 | | 24 054 | 647 082 | 918 |
| 42 | SEYCHELLES | 10 000 | 270 000 | 240 000 | | | | - | 240 000 | 30 000 |
| 43 | SIERRA LEONE | 20 000 | 540 000 | 520 000 | | | | - | 520 000 | 20 000 |
| 44 | SOMALIA | 10 000 | 270 000 | - | | | | - | - | 270 000 |
| 45 | SOUTH AFRICA** | 80 000 | 1 760 000 | 240 000 | 80 000 | | | 80 000 | 320 000 | 1 440 000 |
| 46 | SUDAN | 32 000 | 864 000 | - | | | | - | - | 864 000 |
| 47 | SWAZILAND | 20 000 | 540 000 | 520 000 | | | | - | 520 000 | 20 000 |
| 48 | TANZANIA | 24 000 | 648 000 | 602 846 | | | | - | 602 846 | 45 154 |
| 49 | TOGO | 15 000 | 405 000 | 227 808 | 15 000 | 60 000 | | 75 000 | 302 808 | 102 192 |
| 50 | TUNISIA | 24 000 | 648 000 | 348 168 | | | | - | 348 168 | 299 832 |
| 51 | UGANDA | 24 000 | 648 000 | 513 462 | 24 000 | 86 538 | | 110 538 | 624 000 | 24 000 |
| 52 | ZAMBIA | 32 000 | 864 000 | 743 011 | | | | - | 743 011 | 120 989 |
| 53 | ZIMBABWE | 40 000 | 1 080 000 | 174 925 | | | | - | 174 925 | 905 075 |
| TOTAL : | | 1 358 000 | 36 143 000 | 174 925 | 160 062 | 160 062 | 793 105 | 18 801 523 | 18 801 523 | 17 341 477 |

* Became member in 1992

** Became member in 1995

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Tony
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AFRICAN INSTITUTE FOR ECONOMIC DEVELOPMENT AND PLANNING (IDEP)
SUMMARY BY PROJECT AND OBJECT OF EXPENDITURES
 As at 31 December 2016

Schedule 07

PROJECTS FINANCED BY ECA

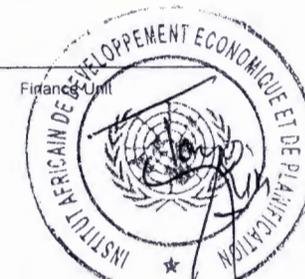
Donor : ECA
 Account N° : ECA-7xxxxx
 Start/End : January to December 2016

| Project A/C | Description | Prior Year Balance | Commitments | Cash Received | Total Expenditures | 2016 Cumulative Cash Balance (USD) |
|-------------|---|--------------------|----------------|------------------|--------------------|------------------------------------|
| ECA-90XXX | ECA Retooling Courses | 6 245 | | 57 318 | 63 563 | - |
| ECA-32XXX | ECA-CDD Fellowships Programme | 9 759 | | | 9 759 | - |
| | Land Policy / LSLBI | 71 980 | | | 71 980 | - |
| ECA-82XXX | 2015 Generic Courses | (908 258) | | 908 258 | | - |
| ECA-82XXX | 2016 Generic Courses | | | 530 205 | 530 205 | (0) |
| CDD | CDD NEPAD - Related Capacity Development Projects | 426 042 | | 12 252 | 333 874 | 104 420 |
| | E-learning Project Implementation | 200 000 | | | 98 153 | 101 847 |
| | Library Project Renovation | 100 000 | | | 17 377 | 82 623 |
| | Security Equipment Grant | 45 000 | | | 39 900 | 5 100 |
| | ECA FUND Provision | | | 240 000 | | 240 000 |
| ATPC - RITD | Training on enhancing the contribution of preferential trade agreement... | | | 45 936 | 45 936 | - |
| | Dissemination of the Economic Report on Africa 2016 | | | | 1 049 | (1 049) |
| ATPC | ATPC Gender, Trade and Development | | | 88 204 | 79 292 | 8 912 |
| ATPC | ATPC Trade Policy Analysis, with a focus on Gravity and CGE Modelling | | | | 60 084 | (60 084) |
| ACS | ACS Population Estimate - Population Projection | | | | 52 709 | (52 709) |
| SPOQD | Fellowship Programme | | | 60 000 | | 60 000 |
| SPOQD | Thematics Collaboratives Courses | | 300 000 | | | 300 000 |
| | TOTAL | (49 232) | 300 000 | 1 942 174 | 1 403 882 | 789 060 |

| | |
|-------------------------|----------------|
| Prior Year Cash Balance | (49 232) |
| Commitments | 300 000 |
| Cash received on 2016 | 1 942 174 |
| Less 2016 Expenditures | (1 403 882) |
| Cash Balance | 789 060 |

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

As at 31 December 2016

Schedule 0

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

| | Subjet | Prior Year Cash Balance | Current Year | | | Cumulative Balance |
|---|--|-------------------------|---------------|----------------|----------------|--------------------|
| | | | Cash Received | Expenditures | Balance | |
| 1 | Direct Technical Support & Capacity Building to NEPAD | 180 000 | | | | 180 000 |
| 2 | Prior Years Activities not yet closed | 259 718 | 12 253 | 200 995 | 70 976 | 250 976 |
| 3 | Others Activities: Translation & Others travel mission cost (2014 to 2016) | (13 676) | | 8 059 | (21 735) | 229 241 |
| 4 | Resource Mobilization Course | | | 112 479 | (112 479) | 116 763 |
| 5 | Launch of NEPAD 16 Projects (Infrastructure Priority Projects) | | | 12 342 | (12 342) | 104 421 |
| | | 426 042 | 12 253 | 333 874 | 104 421 | |

| | |
|-------------------------|----------------|
| Prior Year Cash Balance | 426 042 |
| Cash Received in 2016 | 12 253 |
| Total Expenditures | 333 874 |
| Cash Balance | 104 421 |

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par KPMG**



African Institute for Economic Development and Planning
Summary by Project and Object of Expenditures
As at 31 December 2016

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 | Prior Year Expenditures (USD) | 2016 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 | 100 137 | | 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 | 62 950 | 2 885 | 65 835 | (7 835) |
| | Total | 450 000 | 447 115 | 2 885 | 450 000 | 0 |

| | |
|--------------------------------------|-----------|
| 1st Installment Received on Dec 2014 | 300 000 |
| Cash Received in 2016 | 150 000 |
| Prior Year Expenditures | (447 115) |
| 2016 Expenditures for closing | (2 885) |
| Cash Balance | |

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

Schedule 10

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 | Total Expenditures | 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 | 8 780 | 9 546 | - 9 546 |
| 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 | - |
| 5 300 | Contingency & Hospitality Cost | 4 352 | 1 102 | | 1 102 | 3 250 |
| 5 500 | Operating Cost | 2 000 | 2 000 | | 2 000 | - |
| | TOTAL | 59 864 | 51 084 | 8 780 | 59 864 | 0 |

| | |
|------------------------------|---------------|
| Cash received RV 0760 | 59 864 |
| Less Prior Year Expenditures | 59 864 |
| Less 2016 Expenditures | 8 780 |
| Balance | 0 |

Certified by: _____

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

