UNITED NATIONS DEVELOPMENT PROGRAMME Office of Audit and Investigations



AUDIT

OF

UNDP SUDAN

SUDAN DISARMAMENT, DEMOBILIZATION AND REINTEGRATION PROGRAMME (Directly Implemented Project No. 63343)

Report No. 1257

Issue Date: 7 February 2014



Report on the audit of UNDP Sudan Sudan Disarmament, Demobilization and Reintegration Programme (Project No. 63343) Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 11 November to 5 December 2013, through Talal Abu – Ghazaleh & Co (the audit firm), conducted an audit of the Sudan Disarmament, Demobilization and Reintegration Programme (SDDRP), Project No. 63343 (the Project), which is directly implemented and managed by the UNDP Country Office in Sudan (the Office). The last audit of the Project was conducted by OAI in 2011.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2012 and Statement of Assets as of 31 December 2012.

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

Audit results

Based on the audit report and corresponding management letter submitted by the audit firm, the results are summarized in the table below:

Project Ex	penditure	Project	Assets
Amount (in \$ '000)	Opinion	Amount (in \$'000)	Opinion
15,183	Unqualified	1,217	Unqualified

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." This recommendation includes actions to address the variance from the approved budget with the amount of expenditures actually reported.

Implementation status of previous OAI audit recommendations: Report No. 767, 28 March 2011.

Total recommendations: 19 Implementation status: 100%

United Nations Development Programme Office of Audit and Investigations



Management comments and action plan

The Resident Representative accepted the recommendation and is in the process of implementing it.

Comments and/or additional information provided have been incorporated into the report, where appropriate.

Helge S. Osttveiten Director

Office of Audit and Investigations

Auditor's Report

Financial audit of "Sudan Disarmament, Demobilization and Reintegration Programme (SDDRP)" (The Project) implemented by "United Nation Development Programme UNDP" – Sudan – Khartoum for the Year Ended 31 December 2012.

PROJECT TITLE AND ID

<u>Title:</u> "Sudan Disarmament, Demobilization and Reintegration Programme" (SDDRP)"

IDs: (Atlas Award ID: 51037, Project ID: 63343)

FUNDED BY

Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF).

<u>Talal Abu - Ghazaleh & Co.</u> Certified Public Accountants



Funded by: Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF)

Implemented by: United Nation Development Programme (UNDP) in Sudan.

Sudan Disarmament, Demobilization, and Reintegration Programme (SDDRP) Implemented By

"United Nation Development Programme UNDP" Sudan

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Talal Abu-Ghazaleh & Co.



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To Director

Office of Audit and Investigations (OAI)
United Nations Development Programme

Dear Mr. Helge Osttveiten,

This report represents the results of our financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project ID: 63343 titled "Sudan Disarmament, Demobilization, and reintegration Programme (SDDRP)", for the Year ended 31 December 2012.

This Financial audit was mandated in accordance with the Audit contract for professional service with UNDP/OAI Ref. 2013/04 dated 20 September 2013.

Sincerely yours,

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 4 December 2013



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Implemented by: United Nation Development Programme (UNDP) in Sudan.

1. PART I - EXECUTIVE SUMMARY

The Executive Summary summarizes the important issues raised in the financial audit of the above mentioned award.

1.1. Background Information about Project

Sudan experienced one of the longest civil wars in Africa fought between the Sudan Armed Forces (SAF) and the Sudan People's Liberation Army (SPLA), which ended with the signing of the Comprehensive Peace Agreement (CPA) by both the Government of Sudan and the Sudan People's Liberation Army/Movement (SPLA/M) on 9 January 2005. As part of the "Security Agreement Protocol" and "Permanent Ceasefire and Security Arrangements Implementation Modality and Appendices" in the CPA, both sides committed to a transparent and effective Disarmament, Demobilization and Reintegration (DDR) process, which supported the transition of ex-combatants and associated members (Women Associated with Armed Forces (WAAF) and Children Associated with Armed Forces (CAAF) from military to productive civilian life aimed at ensuring a secure, stable and peaceful Sudan.

As part of its role in supporting the implementation of the CPA, the United Nation Mission in Sudan was mandated by the UN Security Council resolution 1590 (24 March 2005) to assist in the establishment of the DDR programme and its implementation in this context, an integrated UN DDR Unit was established to assist the relevant national institutions in the DDR process, Broadly, the United Nations Mission in Sudan (UNMIS) took the lead in supporting the demobilization and reinsertion of DDR participants while UNDP was the lead agency on economic and social reintegration.

Guided by the National DDR Strategic Plan, the National Reintegration Policy and the 2009-2012 United Nations Development Assistance Framework, the SDDRP also aimed at contributing to (Northern) Sudan's Strategic Five Year Plan (2007-2011) and South Sudan's Three Years Plan for recovery and development which emphasized the effective and sustainable reintegration of ex-combatants (XCs), while recognizing the need to support the MDGs in all recovery and development spheres. The SDDRP and National DDR Strategic Plan identified 180,000 participants (90,000 from SAF and 90,000 from SPLA) to be demobilized and reintegrated during the interim period of CPA (2009-2012). However, after the secession of South Sudan in June 2011, Sudan DDR programme became an independent completely managed by UNDP.

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The Programme focuses on the reintegration of ex-combatants (XCs) and associated members Special Needs Groups (SNGs) who meet the eligibility criteria, and will also link with other national recovery and priority programmes aimed at returnees, Internally Displaced (IDP) and host communities to ensure community security and social cohesion and longer term reintegration opportunities. A special focus is being placed on ensuring the gender-responsiveness of the programme by initiatives such as holding focus groups with female-focus activities in each State. Furthermore, disabled participants are offered additional services such as orthotics, physical therapy and mobility devices among others, in order to facilitate their social and economic reintegration. Due consideration is given to promoting community security and social cohesion through capacity development at local and national levels to ensure the sustainability of the reintegration efforts.

The total budget of the grant is USD 18,128,993. The financial audit covered the amount of USD 15,183,071 of total expenditures incurred locally during the period from 1 January to 31 December 2012.

The project duration was from 1 January 2009 to 30 June 2012 and it was extended to 31 December 2013. The location of project is in different areas in Sudan such as states of Southern Kordofan and Blue Nile with some activities in North Kordofan, White Nile and Sennar as well as Khartoum.

1.2. Project Identification information

The following table summarizes the amount of expenditures for the year under review:

Table 1:

Project Name	Project Number	Atlas Award ID	2012 Approved Budget (USD)	2012 Actual Expenditure per CDR (USD)
Sudan Disarmament, Demobilization and Reintegration Programme (SDDRP)	63343	51037	18,128,993	15,183,071

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Implemented by: United Nation Development Programme (UNDP) in Sudan.

1.3. Audit Objectives

The objective of the financial audit is to express an opinion on a project's financial statements which include:

- 1) Expressing an opinion on whether the expenses incurred by the project during year ended 2012 and the funds utilization as at 31 December 2012 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- 2) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31 December 2012. This statement must include all assets available as at 31 December 2012 and not only those purchased in the period under audit.
- 3) Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The audit firm is required to express an opinion on the Statement of Cash only where dedicated banks account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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Implemented by: United Nation Development Programme (UNDP) in Sudan.

Scope of Audit:

We performed our audit in accordance with the International Standards of Auditing (ISA) and in compliance with the UNDP rules and regulations. We also reviewed the internal controls and compliance with procurement guidelines issued by UNDP and submitted the necessary recommendations to management.

The scope of the audit includes various audit steps that have been performed on a sample basis, obtaining adequate and sufficient coverage based on the audit objectives and comfort required.

This audit covers the local direct and indirect costs incurred in Sudan for the total amount of USD 15,183,071 This report does not cover amounts disbursed during other periods and does not include any amounts received or disbursed under any other agreements with UNDP.

The following are the main steps performed and followed as the basis for preparing the audit programs. They are not considered all-inclusive or restrictive in nature and do not constitute relief from exercising due professional care and judgment. The steps were modified to correspond with local conditions and specific project design, implementation procedures, and contract provisions which may vary from project to project.

- 1. Performing pre-audit steps which include reviewing project documents, UNDP's internal manual procedures and UNDP polices;
- 2. Evaluating the program implementation actions and accomplishments,
- 3. Obtaining a sufficient understanding of the internal control structure related to the agreement's different activates, internal environment, assessing the control risks, monitoring controls, control over compliance, and information and communication,
- 4. Identifying areas where fraud and illegal acts have occurred or likely to have occurred as a result of inadequate controls.
- 5. Examining the Combined Delivery Report (CDR) and related notes, this includes testing expenditures, bank account and related budgets,
- 6. Performing tests of compliance with agreement's terms and applicable laws and regulations related to UNDP programs.

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The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project over a given period. The scope of the audit does not include:

- Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- Expenses processed and approved in locations outside the country such as UNDP Regional Centers and UNDP Headquarters and where the supporting documentation is not retained at the level of the UNDP country office.

The audit Covered:

- All activities of the project Multi Year DDR Project 00063343 during the period from 1 January to 31 December 2012; and
- Include a review of project reports and records located at the UNDP country office in Sudan, and, as applicable, field offices of the project / programme and other field locations.

Specifically, the audit covered the following:

- a) The expenses incurred and recorded in the Combined Delivery Report (CDR) of the project 00063343 during the period from 1 January to 31 December 2012 and the Funds Utilization statement as at 31 December 2012, as reported by the Office in Sudan;
- b) The value and existence of the fixed assets held by the project 00063343 as at 31 December 2012; and
- c) If applicable, the value and existence of cash held by the project 00063343 as at 31 December 2012, either as cash at hand or in the bank account (Statement of Cash is required only if there is separate bank account for the DIM project under review).

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Implemented by: United Nation Development Programme (UNDP) in Sudan.

1.4. Summary of the work done and audit results:

1.1.1.Work Done:

This summary represents the results of our financial audit of the locally incurred costs in the "Combined Delivery Report (CDR)" of the Project ID: 63343 titled "Sudan Disarmament, Demobilization and Reintegration Programme (SDDRP)", for the year ended 31 December 2012.

The total costs incurred locally by United Nation Development Programme (UNDP) in Sudan on the above mentioned project is USD 15,183,071, the audit approximately covered 67 percent in substantive test of details. As shown in the following table:

Table 2:

	No. of	Total Expenditures	Total Expenditures Tested	
Project Location	Samples	(USD)	(USD)	Percentage
Khartoum	167	15,183,071	10,206,044	67%
Total		15,183,071	10,206,044	67%

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Implemented by: United Nation Development Programme (UNDP) in Sudan.

1.1.2. Results of Audit:

• The Combined Delivery Report (CDR)

The review did not disclose any financial errors in the Project's CDR; however, we noted certain instances of weaknesses in internal control system of the Project. Details of these weaknesses are described in Part III of this report.

The "Combined Delivery Report" fairly presents, in all material respects, Project's incurred costs in accordance with the terms of the agreement and in conformity with the basis of accounting described in Note (1) to "Combined Delivery Report".

• The Statement of Fixed Assets

The results of our review didn't disclose any material misstatement that, from our opinion of view, could affect the statement of assets presentation for year ended 31 December 2012.

• The Statement of Cash held by the project

Contrary to the general conditions of the agreement signed between the UNDP/Sudan and Italy, Japan, Norway, DFID, Sweden, Netherlands. Canada and Spain the project's funds were not maintained in a separate bank account; instead they were maintained in a bank account together with funds from other Projects. Accordingly, we could not confirm the Project's bank balance as of 31 December 2012 and interest revenue received during the project period, and we were unable to perform alternative satisfactory audit procedures.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 4 December 2013

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2. PART II - AUDITOR'S REPORT WITH OPINION

2.1. Auditor's Report

REPORT OF THE INDEPENDENT AUDITORS TO UNDP DIM PROJECT "SUDAN DISARMAMENT, DEMIBILIZATION AND REINTEGRATION PROGRAMME (SDDRP)" IN SUDAN

To Mr. Helge Osttveiten

Director

UNDP Office of Audit and Investigation (OAI)

Report on the Project Financial Statement

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization Statement ("the Statement") of the UNDP Project "Atlas Award ID: 51037", "Sudan Disarmament, Demobilization, and Reintegration Programme (SDDRP)", for the period from 1 January to 31 December 2012.

Management's Responsibility

Management is responsible for the preparation and fair presentation of the statement Disarmament, Demobilization, and Reintegration (SDDRP)"Project and for such internal control as management determines is necessary to enable the preparation of a statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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



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Ramallah Office: Tel.: (+970) 229 88 220/ 1, Fax: (+970) 229 88 219 Green Tower Bld., Al-Shaheed Nazeh Qurah Street P.O. Box: 1110 Ramallah, The West Bank مكتب رام الله: هاتف: ١/ ٢٢٠ ٨٨ ٢٢٠) ، فاكس: ٢١٩ ٨٨ ٢١٩ (٩٧٠ +) بناية البرج الاخضر، شارع الشهيد نزيه قورة، ص ب: ١١١٠ رام الله، الضفة الغربية

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Implemented by: United Nation Development Programme (UNDP) in Sudan.

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

Unmodified Opinion

In our opinion, the Combined Delivery Report (CRD) gives a true and fair view of the expenditures of USD 15,183,071 incurred by the Project "Sudan Disarmament, Demobilization, and Reintegration Programme (SDDRP)" for the period from 1 January to 31 December 2012 in accordance with UNDP accounting policies and basis of the accounting used in note (1) to Combined Delivery Report.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 4 December 2013

Funded by: Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF)

Implemented by: United Nation Development Programme (UNDP) in Sudan.

2.2. 2012 CDR Project No. 63443

UN Development Programme Report ID: unglcdrp

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Selection Criteria:

Business Unit: SDN10
Period: Jan-Dec (2012)
Selected Project Id: 00051037
Selected Fund Code: ALL
Selected Dept. IDs: ALL
Selected Outputs: 00063343

Project Output	t id : 00051037 Multi Year Disarmament, De # : 00063343 Multi Year DDR Project	mob.	Period : Impl. Partner : Location :	Jan-Dec (2012) 02885 UNDP (Direct Execution) Sudan	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept:	47001 (Sudan - Central)				
Fund:	26960 (CPR TTF-Conflict-Country S)				
	72120 - Svc Co-Trade and Business Serv 76135 - Realized Gain	0.00	1,689 15 - 22 02	0.00 0.00	1,689.15 - 22.02
Total fo	or Fund 26960	0.00	1,667.13	0.00	1,667.13
Fund :	30000 (PROGRAMME COST SHARING)				
	71635 - Traivel - Other	0.00	- 5,945.53	0.00	- 5,945.53
	72120 - Svc Co-Trade and Business Serv	0.00	8.912.07	0.00	8,912.07
	72415 - Courier Charges	0.00	159.86	0.00	159.86
	75105 - Facilities & Admin - Implement	0.00	218.84	0.00	218.84
	76135 - Realized Gain	0.00	0.00	0.00	0.00
Total fo	or Fund 30000	0.00	3,345.24	0.00	3,345.24
Fund :	32045 (JPN-Partnership Devt. Pgm. PCF)				
	72120 - Svc Co-Trade and Business Serv	0.00	1,633.68	0.00	1,633.68
	74510 - Bank Charges	0.00	3.16	0.00	3.16
	75105 - Facilities & Admin - Implement	0.00	114.58	0.00	114.58
	76135 - Realized Gain	0.00	0.00	0.00	0.00
Total fo	or Fund 32045	0.00	1,751.42	0.00	1,751.42
Total fo	or Dept : 47001	0.00	6,763.79	0.00	6,763.79
Dept:	47003 (Sudan - Crisis Prev & Rovry)				
Fund:	26960 (CPR TTF-Conflict-Country S)				
	63325 - Security Evacuation - IP Staff	0.00	6,000.00	0.00	6,000.00
	63335 - Home Leave Tryl & Allow-IP Stf	0.00	0.00	0.00	0.00
	63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,202.00	0.00	1,202.00
	63515 - Security-related Costs	0.00	1,188.17	0.00	1,188.17
	64307 - Appointment-Subsistence Allow	0.00	6,150.00	0.00	6,150.00
	64321 - Reassignment-Ticket Costs	0.00	6,814.50	0.00	6,814 50
	71305 - Local Consult - Sht Term-Tech	0.00	5.017.23	0.00	5.017.23
	71405 - Service Contracts-Individuals	0.00	78.32	0.00	78.32
	71505 - UN Volunteers-Stipend & Allow	0.00	32,510.00	0.00	32,510.00
	71520 - UNV-Language Allowance	0.00	434.62	0.00	434.62
	71535 - UNV-Medical Insurance	0.00	1,747.64	0.00	1.747.64
		0.00	51.00	0.00	51.00
	71536 - UNVs - Medical Evacuation				

Jame James

UN Development Programme

Report ID: unglickrp

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Project Id: 00051037 Multi Year Disarmam		Period :	Jan-Dec (2012)	
Output #: 00063343 Multi Year DDR Proje	ect	impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex
	•			
71540 - UNV-Global Charges	0.00	2.985 12	0.00	2.985.12
71545 - UNV-Home Leave Travel & A		180.00	0.00	180.00
71550 - UNV-Resettlement Allowance		2,000.00	0.00	2.000.0
71590 - UNV HQ use only	0.00	3,995.72	0.00	3,995.7
71620 - Daily Subsistence Allow-Loca		15,000.00	0.00	15,000.0
72120 - Svc Co-Trade and Business 5	- 1	675,701.16	0.00	675,701.1
72135 - Svc Co-Communications Sen		10,334.44	0.00	10.334.4
72165 - Svc Co-Social Svcs, Social S		19,745.07	0.00	19,745.0
72210 - Machinery and Equipment	0.00	- 13,524.35	0.00	- 13,524.3
74215 - Promotional Materials and Dis	st 0.00	1,000.00	0.00	1,000.0
74325 - Contrib. To CO Common Secu		7,351.00	0.00	7,351.0
74510 - Bank Charges	0.00	2,481.71	0.00	2,481.7
75705 - Learning costs	0.00	3,412.03	0.00	3,412.0
75709 - Learning - training of counter	0.00	10,652.36	0.00	10,652.3
75710 - Participation of counterparts	0.00	7,139.96	0.00	7,139.9
76125 - Realized Loss	0.00	0.03	0.00	0.0
76135 - Realized Gain	0 00	- 66.22	0.00	-66.2
tal for Fund 26960	0.00	809,630.11	0.00	809,630.1
nd: 30000 (PROGRAMME COST SHARII	NG)			
61305 - Salaries - IP Staff	0.00	990,017.20	0.00	990,017.2
61310 - Post Adjustment - IP Staff	0.00	402,249.67	0.00	402,249.6
62305 - Dependency Allowances-IP S		44,216.75	0.00	44,216.7
62310 - Contrib to Jt Staff Pens Fd-IP		247,111.00	0.00	247,111.0 20.328.2
62315 - Contrib. to medical, social in	0.00 was 0.00	20,328.27 157,857.11	0.00	157,857.1
62320 - Mobility, Hardship, Non-remo		11.468.45	0.00	11,468.4
62330 - Rental Supplements - IP Staf 62335 - Hazard Duty Station Allow-IP		10,477.57	0.00	10.477.5
62340 - Annual Leave Expense - IP	0.00	88.871.21	0.00	88.871.2
63325 - Security Evacuation - IP Staff		36,000.00	0.00	36,000.0
63330 - Ed Grt Incl Tryl&Allow-IP Sti	0.00	80,532.40	0.00	80,532.4
63335 - Home Leave Trvi & Allow-IP		35.243.55	0.00	35.243.5
63340 - Proc trips/Rest & Recup-IP S		18,540.00	0.00	18,540.0
63350 - Reimb of Income Tax-IP Staff		26.041.00	0.00	26,041.0
63365 - Special Oper Living Allow-IP	0.00	23,288.00	0.00	23,288.0
63515 - Security-related Costs	0.00	12,461.11	0.00	12,461.1
63530 - Contribution to EOS Benefits	0.00	29,770.56	0.00	29,770.5
63535 - Contribution to Security	0.00	48,532.72	0.00	48,532.7
63540 - Contribution to Training	0.00	11,206.77	0.00	11,206.7
63545 - Contribution to ICT	0.00	18,960.47	0.00	18,960.4
63550 - Contributions to MAIP	0.00	2,528.00	0.00	2,528.0
63555 - Contribution to UN JFA	0.00	22,752.66	0.00	22.752.6
63560 - Contributions to Appendix D	0.00	3,792.05	0.00	3,792.0
64322 · Reassignmnts-Subsistence A		15,375.00	0.00	15,375.0
64323 - Reassignments-Lump Sum	0.00	8,416,94	0.00	8,416.9
65115 - Contributions to ASHI Reserv		78,501.78	0.00	78,501.7
65135 - Payroll Mgl Cost Recovery A		9,477.09	0.00	9.477 0
71205 - Inti Consultants-Sht Term-Te		38,982.50	0.00	38,982.5
71305 - Local Consult - Sht Term-Tecl		10,358.08	0.00	10,358.0
71310 - Local Consult - Short Term-St		- 2,431.04	0.00	- 2,431.0
71405 - Service Contracts-Individuals		515,907.30	0.00	515,907.3
71420 - Payroll Mgt Cost Recovery St	C 0.00	1,673.68	0.00	1.673 6

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DIP UN Development Programme
Report IO: unglcdrp

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roject Id: 00051037 Multi Year Disarmament, Den	nob.	Period:	Jan-Dec (2012)	
output # : 00063343 Multi Year DDR Project		Impl. Partner:	02885 UNDP (Direct Execution)	
arbar a same a man tan and salar.		Location :	Sudan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex
	OUT LAP	office cub		
		400 0 40 05	0.00	105.848.2
71505 - UN Volunteers-Stipend & Allow	0.00	105,848,25	0.00	5.072.1
71510 - UNV Settling-In-Grant	0.00	5,072 15	0.00	706.4
71520 - UNV-Language Allowance	0.00	706.47 266.25	0.00	266.2
71525 - UNV-Hazard Pay	0.00	4.808.00	0.00	4.808.0
71530 - UNV-Rest and Recuperation	0.00		0.00	5.663.9
71535 - UNV-Medical Insurance	0.00	5,663.97 15,000.00	0.00	15.000.0
71537 - UNVs Security Evacuation	0.00	7.814.69	0.00	7.814.6
71540 - UNV-Global Charges	0.00	635.83	0.00	635.8
71545 - UNV-Home Leave Travel & Allowa	0.00	6,298,56	0.00	6 298.5
71550 - UNV-Resettlement Allowance	0.00	9,200.00	0.00	9.200.0
71560 - UNV-Intl Appoint/Sep incl Trvl		19.10	0.00	19.1
71565 - UNV-Netl Appoint/Sep incl Trvf	0.00	16.133.43	0.00	16.133.4
71590 - UNV HQ use only	0.00	3,335,51	0.00	3,335.
71605 · Travel Tickets-International	0.00	9,121.46	0.00	9,121
71610 - Travel Tickets-Local	0.00	2,956.00	0.00	2,956.0
71615 - Daily Subsistence Allow-Intl	0.00	- 84,474,19	0.00	-84,474.
71620 - Daily Subsistence Allow-Local	0.00	5.670.00	0.00	5.670.0
71625 - Daily Subsist Allow-Mtg Partic	0.00	504.00	0.00	504.
71635 - Travel - Other 72105 - Svc Co-Construction & Engineer	0.00	98.483.36	0.00	98,483
72110 - Svc Co-Agricultural Management	0.00	2.811.572.98	0.00	2.811.572.
72120 - Svc Co-Agricultural Management 72120 - Svc Co-Trade and Business Serv	0.00	1,541,974.81	0.00	1.541.974.
72125 - Svc Co-Studies & Research Serv	0.00	7.653.63	0.00	7,653.
72135 - Svc Co-Studies & Research Service	0.00	59.110.00	0.00	59,110.
72145 - Svc Co-Continuations Service	0.00	111,685,21	0.00	111,685.
7215 - Transporation Equipment	0.00	- 201.39	0.00	- 201.
72220 - Furniture	0.00	- 998.27	0.00	- 998.
72305 - Agri & Forestry Products	0.00	448.467.29	0.00	448,467
72311 - Fuel, petroleum and other oils	0.00	10,572.92	0.00	10,572.
72315 - Food & Textile Products	0.00	0.00	0.00	0.
72405 - Acquisition of Communic Equip	0.00	1,203.73	0.00	1,203.
72420 - Land Telephone Charges	0.00	2.899.91	0.00	2,899.
72425 - Mobile Telephone Charges	0.00	5.027.52	0.00	5,027.
72440 - Connectivity Charges	0.00	899.41	0.00	899
72445 - Common Services-Communications	0.00	883.99	0.00	683.
72505 - Stationery & other Office Supp	0.00	8.104.56	0.00	8,104.
72710 - Hospitality-Vouchered Expenses	0.00	1,835.07	0.00	1,835.
72715 - Hospitality Catering	0.00	- 1,025.88	0.00	- 1,025.
72805 - Acquis of Computer Hardware	0.00	5,760.41	0.00	5,760
72815 - Inform Technology Supplies	0.00	347.22	0.00	347.
73101 - Lessed/rented land	0.00	3,874.49	0.00	3,874.
73104 - Leased Building	0.00	36,000.00	0.00	36,000.
73105 - Rent	0.00	2,831.03	0.00	2,831.
73120 - Utilities	0.00	3,884.90	0.00	3,884.
73125 - Common Services-Premises	0.00	20,774,65	0.00	20,774.
73205 - Premises Alternations	0.00	-3,289.24	0.00	- 3,289.
73410 - Maint, Oper of Transport Equip	0.00	11,834.65	0.00	11,834.
74205 - Audio Visual Productions	0.00	0.00	0.00	0.
74210 - Printing and Publications	0.00	8,123.41	0.00	8,123.
74215 - Promotional Meterials and Dist	0.00	- 694.44	0.00	- 694.
74220 - Translation Costs	0.00	- 13.89	0.00	- 13
74225 - Other Media Costs	0.00	335.20	0.00	335
74325 - Contrib.To CO Common Security	0.00	- 40,514.00	0.00	- 40.514.
74505 - Insurance	0.00	- 1,580.07	0.00	- 1,580.

Jam J. richard

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	t Id : 00051037 Multi Year Disarmament, Den #: 00063343 Multi Year DDR Project	nob.	Period : Impl. Partner :	Jan-Dec (2012) 02885 UNDP (Direct Execution)	
			Location :	Sudan	
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
		0.00	25 202 22	0.00	25.990.90
	74510 - Bank Charges	0.00	25,990.90 1.10	0.00	1.10
	74525 - Sundry	0.00	514.607.77	0.00	514,607.77
	75105 - Facilities & Admin - Implement	0.00	6,465,64	0.00	6.465.64
	75705 - Learning costs	0.00	125.00	0.00	125.00
	75706 - Learning - ticket costs 75707 - Learning - subsistence allowan	0.00	179.86	0.00	179.86
	75707 - Learning - socisties to autowall 75709 - Learning - training of counter	0.00	7.292.74	0.00	7.292 74
	75710 - Participation of counterparts	0.00	156.25	0.00	156.25
	76125 - Realized Loss	0.00	4,537.35	0.00	4,537.35
	76135 - Realized Gain	0.00	- 4.528.91	0.00	- 4,528.91
	77305 - Salaries - IP Staff-TA	0.00	30,337.01	0.00	30,337.01
	77306 - Appoint-Tk cost-IP Staff-TA	0.00	6,607.86	0.00	6,607.86
	77307 - Appoint-Sub Allow-IP Staff-TA	0.00	6,150.00	0.00	6,150.00
	77309 - Appoint-shipment-IP Staff-TA	0.00	- 1,312.00	0.00	- 1,312.00
	77310 - Post Adjustment - IP Staff-TA	0.00	15.895.70	0.00	15,895.70
	77315 - Contrib-Med, Socins-IP Staff-TA	0.00	336.72	0.00	336.72
	77320 - Assg hardship & mob allow-TA	0.00	4,963,81	0.00	4,963.81
	77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	3,105.56	0.00	3,105,56
	77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	9,728.63	0.00	9,728.63
	77385 - Contribution to Security	0.00	1,849.33	C.00	1,849.33
	77386 - Contribution to ICT_TA	0.00	693.50	0.00	693.50
	77395 - MAIP Premium TA/IP	0.00	92.45	0.00	92.45
	77396 - PAYROLL MGT COST RECOVERY	0.00	450.66	0.00	450.66
	77397 - Appendix D TA/IP	0.00	138,69	0.00	138.69
	77670 - Dep Exp-Hvy Mac & Equip	0.00	222.80	0.00	222.80
Total fo	or Fund 30000	0.00	8,922,998.92	0.00	8,922,998.92
Fund:	32045 (JPN-Partnership Devt. Pgm. PCF)				
	61305 - Salaries - IP Staff	0.00	8,072.53	0.00	8.072 53
	63335 - Home Leave Tryl & Allow-IP Stf	0.00	0.00	0.00	0.00
	63515 - Security-related Costs	0.00	21,383.74	0.00	21,383.74
	64322 - Reassignmnts-Subsistence Allow	0.00	-6,150.00	0.00	- 6,150.00
	71305 - Local Consult -Sht Term-Tech	0.00	675.27	0.00	675.27
	71405 - Service Contracts-Individuals	0.00	452,869.82	0.00	452,869 82
	71505 - UN Volunteers-Stipend & Allow	0.00	17,526.00	0.00	17,526.00
	71520 - UNV-Language Allowance	0.00	120.00	0.00	120.00
	71535 - UNV-Medical Insurance	0.00	738.30	0.00	738.30
	71537 - UNVs Security Evacuation	0.00	9,000 00	0.00	9,000.00
	71540 - UNV-Global Charges	0.00	1,233,00	0.00	1,233.00
	71545 - UNV-Home Leave Travel & Allowa	0.00	108.00	0.00	108.00
	71550 - UNV-Resettlement Allowance	0.00	900.00	0.00 0.00	2,300.00
	71560 - UNV-Intl Appoint/Sep incl Trvl		2,300.00	0.00	3,192.55
	71590 - UNV HQ use only 71605 - Travel Tickets-International	0.00	3,192,55 6,993,78	0.00	6.993.78
	71610 - Travel Tickets-Local	0.00	800.00	0.00	800.00
	71615 - Daily Subsistence Allow-Intil	0.00	33.985.25	0.00	33,985.25
	71620 - Daily Subsistence Allow-Local	0.00	138,005.56	0.00	138,005.56
	71625 - Daily Subsist Allow-Mtg Partic	0.00	1,500.00	0.00	1,500.00
	71635 - Travel - Other	0.00	784.00	0.00	784.00
	72105 - Svc Co-Construction & Engineer	0.00	33,607,64	0.00	33,607 64
	72110 - Svc Co-Agricuttural Management	0.00	1,285,943.39	0.00	1,285,943.39
	72120 - Svc Co-Trade and Business Serv	0.00	1,681,644.41	0.00	1,681,644.41

James J sulha

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Goyt Exp	Project Id: 00051037 Multi Year Disarmament, Der	mob.	Period : Impl. Partner :	Jan-Dec (2012) 02885 UNDP (Direct Execution)	
72145 - Suc Co-Training and Educ Serv 0.00 12.181.13 0.00 12.181.73 0.00 22.43.79 0.00 22.43.79 0.00 22.43.79 0.00 22.43.79 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00 6.53.497 0.00	Output #: 00063343 Multi Year DDR Project				
72145 - Sve Co-Training and Educ Serv 72306 - Agri & Forestry Products 0.00		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72145 - Sve Co-Training and Educ Serv 10.00					
72195 - Sept 3 Franting No. Scale Sc		0.00	12 181 13	0.00	12,181.13
72311 - Fuel, petroleum and other oils				0.00	202,434.79
72420 - Land Telephone Charges	72305 - Agn & Forestry Products			0.00	6,534.97
72420 - Land telephone Charges 0.00 2.06 72425 - Stationery & other Office Supp 0.00 4.06.596 0.00 4.06 72505 - Stationery & other Office Supp 0.00 1.445.62 0.00 1.44 73105 73120 - Utilities 0.00 1.701.55 0.00 1.77 73120 - Utilities 0.00 1.701.55 0.00 3.458.17 0.00	72311 - Fuel, petroleum and other ors			0.00	5,949.41
72505 - Stationery & other Office Supp	72420 - Land Telephone Charges		2.050.94	0.00	2,050.94
73105 - Rent	72423 - Model Lerephone Charges		4,065.96	0.00	4,065.96
73100 - Utilities 73120 - Utilities 73120 - Utilities 73125 - Common Services-Premises 0.000 3.488.17 0.000 3.4737 3.400 - Renthal & Maint-Other Office Eq 0.000 882.77 0.000 882.77 0.000 887.73410 - Maint, Oper of Transport Equip 0.000 244.588 0.000 415.88 0.000 425.83 0.000 426.83 0.000 64.943.15 0.000 64.943.15 0.000 64.943.15 0.000 64.943.15 0.000 64.943.15 0.000 64.943.15 0.000 64.943.15 0.000 64.943.15 0.000 64.943.15 0.000 64.943.15 0.000 65.74 0.000 65.74 0.000 65.74 0.000 65.74 0.000 65.77 0.000 66.77 0.000 6				0.00	1,445.62
73125 - Common Services-Premises			1,701.55		1,701.55
73405 - Rental & Maint-Other Office Eq. 0.00			3,458.17		3,458,17
73410 - Maint, Oper of Transport Equip 73515 - Reimb to UN for Ext Audit Srvs 0.00 264.83 0.00 74110 - Audit Fees 0.00 64.983 0.00 74110 - Audit Fees 0.00 64.983.15 0.00 74210 - Printing and Publications 0.00 64.9843.15 0.00 0.00 6.44 74210 - Printing and Publications 0.00 64.9843.15 0.00 0.00 3.53 74220 - Transebon Costs 0.00 3.532.90 0.00 0.00 15.17 74325 - Contrib. To CO Common Security 0.00 51.745.00 0.00 1.681.79 0.00 1.681.79 0.00 1.681.79 0.00 1.681.79 0.00 1.7258.77 0.00 1.		0.00	882.77		882.77
73515 - Reinh to UN for Ext Audit Srvs 74110 - Audit Fees 0.00 64,943.15 0.00 64,943.15 74210 - Phrithing and Publications 0.00 6,485.46 0.00 0.00 6.487 74220 - Translation Costs 0.00 3,532.90 0.00 0.00 3.53. 74225 - Contrib.To CO Common Security 0.00 16,51.79 0.00 0.00 1.68. 74505 - Israrianca 0.00 16,51.79 0.00 1.68. 74510 - Bank Charges 0.00 17,258.77 0.00 17. 75105 - Facilities & Admin - Implement 0.00 279,154.77 0.00 279,154. 75705 - Learning costs 0.00 7,544.32 0.00 7,544.32 0.00 7,544.32 0.00 7,545. 75709 - Learning costs 0.00 7,544.32 0.00 7,544.32 0.00 7,544.32 0.00 7,545. 75709 - Learning costs 0.00 7,544.32 0.00 1.4. 75710 - Participation of counter 0.00 1,432.48 0.00 7,545. 75710 - Participation of counterparts 0.00 82.45 0.00 0.00 7,545. 75710 - Participation of counterparts 0.00 40.74 0.00 0.00 7,545. 76125 - Realized Gein 0.00 99.70 0.00 0.00 1.00 0.00 1.00 0.00 1.00 0.00 1.00 0	73410 - Maint Oner of Transport Equip	0.00	415.88		415.88
74110 - Audit Fees 0.00 64,943.15 0.00 6,44 74210 - Printing and Publications 0.00 6,465.46 0.00 0.00 3.5 74220 - Translation Costs 0.00 3,532.90 0.00 0.00 3.5 74325 - Contrib. To CO Common Security 0.00 1,745.00 0.00 1.6 74325 - Contrib. To CO Common Security 0.00 1,651.79 0.00 1.6 74510 - Bank Charges 0.00 17,258.77 0.00 1.7 74510 - Bank Charges 0.00 17,258.77 0.00 1.7 75105 - Facilities & Admin - Implement 0.00 279,154.77 0.00 279,15 75705 - Learning costs 0.00 7,544.32 0.00 7,544.32 0.00 7,57 75705 - Learning costs 0.00 7,544.32 0.00 1.4 75710 - Participation of counter 0.00 82.45 0.00 1.4 75710 - Participation of counterparts 0.00 82.45 0.00 1.4 75710 - Participation of counterparts 0.00 40.74 0.00 76125 - Realized Loss 0.00 40.74 0.00 1.7 76125 - Realized Gein 0.00 - 99.70 0.00 4.370,371.39 0.00 4.370,371.39 0.00 4.370,371.39 0.00 4.370,371.39 0.00 4.370,371.39 0.00 504.645.11 0.00 504.645.1	73545 - Raimh to LIN for Ext Audit Sivs	0.00	264.83		264.83 64,943.15
74210 - Pirthiting and Publications 0.00 6,485.45 0.00 3.53.20 0.00 3.53.20 0.00 3.53.20 0.00 3.53.20 0.00 3.53.20 0.00 3.53.20 0.00 3.53.20 0.00 3.53.20 0.00 3.53.20 0.00 3.53.20 0.00 0.00 51.74.50 0.00 0.00 51.74.50 0.00 0.00 51.74.50 0.00 0.00 1.68.74.50 5. Insuranca 0.00 16.51.79 0.00 1.69.77.74.50 5. Bank Charges 0.00 17,258.77 0.00 17.258.77 0.00 279.15 75105 - Facilities & Admin - Implement 0.00 279.15 7.77 0.00 279.15 7.77 0.00 7.54.32 0.00 7.544.32 0.00 7.55 0.00 7.544.32 0.00 7.55 0.00 7.55 0.00 7.55 0.00 7.57 0.00 1.432.48 0.00 0.00 1.432.48 0.00 0.00 1.432.48 0.00 0.00 1.432.48 0.00 0.00 7.57 0.00 0.00 82.45 0.00 0.00 82.45 0.00 0.00 7.57 0.00 0.00 7.57 0.00 0.00		0.00	64,943.15	4.5	6,465.46
74220 - Translation Costs 74325 - Contrib.To CO Common Security 74325 - Contrib.To CO Common Security 74305 - Irsurance 74305 - Irsurance 74510 - Bark Charges 75105 - Irsurance 75105 - Facilities & Admin - Implement 75105 - Irsurance 75105 - Irsurance 75105 - Irsurance 75105 - Irsurance 75705 - Learning costs 75705 - Learning of counter 75710 - Participation of counterparts 75710 - Participation of counterparts 75105 - Irsurance 75710 - Participation of counterparts 75105 - Irsurance		0.00			3,532.90
74325 - Contrib. To CO Common Security 74505 - Irsurancia 74510 - Bank Charges 74510 - Bank C					51,745.00
74505 - Iraurance 74510 - Bank Charges 70.00 17.258.77 0.00 279.15 75105 - Facilities & Admin - Implement 75105 - Facilities & Admin - Implement 75105 - Learning costs 75705 - Learning costs 75705 - Learning costs 75705 - Learning of counter 75710 - Pericipation of counterparts 7510 - Pe					1,651.79
74510 - Barrk Charges					17,258.77
75105 - Facilities & Admin - Implement	74510 - Bank Charges				279,154,77
75705 - Learning costs 75709 - Learning - training of counter 75709 - Learning - training of counter 75700 - Participation of counterparts 0.00 1.432.48 0.00 76125 - Realized Loss 76135 - Realized Gelin 0.00 40.74 0.00 76125 - Realized Gelin 0.00 99.70 0.00 Total for Fund 32045 Fund : \$4050 (SIDA TF UNDP Sepcific Actv) 72110 - Svc Co-Agricultural Management 72120 - Svc Co-Trade and Business Serv 0.00 504.645.11 0.00 504. 75105 - Facilities & Admin - Implement 0.00 68.736.50 0.00 Total for Fund \$4050 Total for Fund \$4050 Total for Dept : 47003 Dept: 47103 (South Sudan - Crisis Prev&Rcvr) Fund : 30000 (PROGRAMME COST SHARING) 71620 - Daily Subsistence Allow-Local 71635 - Travel - Other 73125 - Common Services - Premises 0.00 540.17 0.00 - \$45.14 0.00 75105 - Facilities & Admin - Implement 0.00 - \$45.14 0.00 75105 - Facilities & Admin - Implement 0.00 - \$45.14 0.00 75105 - Facilities & Admin - Implement 0.00 - \$45.14 0.00 75105 - Facilities & Admin - Implement 0.00 - \$40.17 0.00 75105 - Facilities & Admin - Implement 0.00 - \$40.17 0.00 75105 - Facilities & Admin - Implement 0.00 - \$40.17 0.00 75105 - Facilities & Admin - Implement 0.00 - \$40.17 0.00 0.00 0.00 0.00 0.00 0.00 0.00	75105 - Facilities & Admin - Implement				7.544.32
75709 - Participation of counter 75710 - Participation of counterparts 0.00 62.45 0.00 76125 - Realized Loss 0.00 40.74 0.00 76125 - Realized Loss 0.00 99.70 0.00					1,432,48
75710 - Participation of counterpans 76125 - Realized Loss 76135 - Realized Gein 0.00 40.74 0.00 76135 - Realized Gein 0.00 - 99.70 0.00 Total for Fund 32045 Fund : 54050 (SIDA TF UNDP Sepcific Actv) 72110 - Svc Co-Agricultural Management 72120 - Svc Co-Trade and Business Serv 75105 - Facilities & Admin - Implement	75709 - Learning - training of counter			****	82.45
76125 - Realized Gelin 0.00 - 99.70 0.00 Total for Fund 32045 0.00 4,370,371.39 0.00 4,370,3 Fund : \$4050 (\$IDA TF UNDP Sepcific Actv) 72110 - \$vc Co-Agricultural Management 0.00 507,447.89 0.00 504.6 72120 - \$vc Co-Trade and Business Serv 0.00 504.645.11 0.00 504.6 75105 - Facilities & Admin - Implement 0.00 68,736.50 0.00 68.7 Total for Fund 54050 0.00 1,080,629.50 0.00 1,080,8 Total for Fund 54050 0.00 15,183,829.93 0.00 15,183,8 Dept: 47103 (South Sudan - Crisis Prev&Rcvr) Fund : 30000 (PROGRAMME COST SHARING) 71620 - Daily Subsistence Allow-Local 0.00 - 1262.07 0.00 1.2 71635 - Travel - Other 0.00 - 45.14 0.00 - 1.2 73125 - Common Services-Premises 0.00 - 540.17 0.00 - 51.7 74505 - Insurance 0.00 - 540.17 0.00 - 57.7 74510 - Bank Charges 0.00 - 540.17 0.00 - 45.10 0.00 - 45.10 0.00 - 45.10 0.00 - 49.51 0.00	75710 - Participation of counterparts				40.74
Total for Fund 32045					- 99.70
Total for Fund 32045 Fund: 54050 (SIDA TF UNDP Sepcific Actv) 72110 - Svc Co-Agricultural Management	76135 - Realized Geln				4,370,371.39
72110 - Svc Co-Agricultural Management 0.00 507,447.89 0.00 504.6 72120 - Svc Co-Trade and Business Serv 0.00 504,645.11 0.00 504.6 75105 - Facilities & Admin - Implement 0.00 68,736.50 0.00 68,7 Total for Fund 54050 0.00 1,080,829.50 0.00 1,080,829.50 0.00 1,080,8 Total for Dept: 47003 0.00 15,183,829.93 0.00 15,183,8 Dept: 47103 (South Sudan - Crisis Prev&Rcvr) Fund: 30000 (PROGRAMME COST SHARING) 71620 - Daily Subsistence Altow-Local 0.00 -1,262.07 0.00 -12 71635 - Travel - Other 0.00 -45,14 0.00 -5,17 73125 - Common Services-Premises 0.00 -5,177.97 0.00 -5,1	Total for Fund 32045	0.00	4,370,371.39	0.00	4,010,11.03
72110 - Svc Co-Agricultural Management 72120 - Svc Co-Trade and Business Serv 0.00 504,645.11 0.00 504,645.11 0.00 68,736.50 0.00 68,736.50 0.00 68,736.50 0.00 68,736.50 0.00 68,736.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 15,183,829.93 0.00	Fund: 54050 (SIDA TF UNDP Sepcific Actv)				to the same
72120 - Svc Co-Trade and Business Serv 75105 - Facilities & Admin - Implement 0.00 68,736.50 0.00 68,736.50 0.00 68,736.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 15,183,829.93 0.00 15,	72110 Sur Co-Agricultural Management	0.00	507,447.89		507,447.89
75105 - Facilities & Admin - Implement 0.00 68,736.30 0.00 1,080,829.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 1,080,829.50 0.00 15,183,829.93 0	72120 - Sur Co-Trade and Business Serv	0.00	504,645.11		504,645.11
Total for Fund 54850	75105 - Facilities & Admin - Implement	0.00	68,736.50	0.00	68,736.50
Total for Dept: 47003	Total for Fund 54050	0.00	1,080,829.50	0.00	1,080,829.50
Total for Dept: 47003					46 499 920 93
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Jana J. rulher

DE UN Development Programme Report ID: unglcdrp

Page 6 of 9 Run Time: 23-06-2013 09:06:20

Project ld: 00051037 Multi Year Disarmament, Do Output #: 00063343 Multi Year DDR Project	emob.	Period : Impl. Partner : Location :	Jan-Dec (2012) 02885 UNDP (Direct Execution) Sudan	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Output: 00063343	0.00	15,183,071.31	0.00	15,183,071.31
Project Total:	0.00	15,183,071,31	0.00	15,183,071.31

James J. rather 25.06.2013 Signed By: Signed By: Date:

Funded by: Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF)

Implemented by: United Nation Development Programme (UNDP) in Sudan.

PROJECT ID: 63343 TITLED "SUDAN DISARMAMENT, DEMOBILIZAION AND REINTEGRATION PROGRAMME (SDDRP)", FOR THE YEAR ENDED 2012

NOTE TO THE COMBINED DELIVERY REPORT (CDR)

Note (1) Basis of Accounting:

The Combined Delivery Report (CDR) was prepared on the Cash Basis of accounting. According to this basis, expenditures are recognized when paid rather than when incurred.

Note (2): General

A. Project Budget:

The following are the budgets until 31 December 2012:

Category/ Activity	Budget USD	Expenditure USD
	2012	2012
Activities 1 to 6	-	32,739
Capacity development	994,985.00	532,645
Management support	1,831,069.65	1,603,063
Public awareness	89,180.00	169,585
Reintegration	15,213,758.35	12,845,039
TOTAL	18,128,993	15,183,071

B. Project Duration:

The project duration was from 1 January 2009 to 30 June 2012 and it was extended to 31 December 2013. The location of project is in a different area in Sudan such states of Southern Kordofan and Blue Nile with some activities in North Kordofan, White Nile and Sennar as well as Khartoum.

Talal Abu-Ghazaleh & Co.



Member of Talal Abu-Ghazaleh Organization

The Arab Organization for Global Professional Services

ــة الدوليــ وعنة العربينة للخدمات المهن

Serving you from over 71 offices and through over 180 correspondents worldwide

2.3. Certification for statement of fixed assets

CERTIFICATION FOR STATEMENT OF FIXED ASSETS

To Mr. Helge Osttveiten Director

UNDP Office of Audit and Investigation (OAI)

Report on the Project Financial Statement

We have audited the accompanying Statement of Fixed Assets ("the statement") of the UNDP Project "Atlas Award ID: 51037", "Sudan Disarmament, Demobilization, and Reintegration Programme (SDDRP)", as of 31 December 2012.

Management's Responsibility

Management is responsible for the preparation of the statement for Access Coordination and Monitoring Support, Gaza Project and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the statement based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the schedule 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 project's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the statement.



TAGI is a full member of the Forum of Firms .The Forum conducts its business through its executive arm, the Transnational Auditors Committee (TAC), which is also a committee of the FORUM OF FIRMS Executive arm, the Transhautonal Auditors Committee (TAC), which is also international Federation of Accountants (IFAC). www.ifac.org/forum_of_firms

Ramallah Office: Tel.: (+970) 229 88 220/ 1, Fax: (+970) 229 88 219 Green Tower Bld., Al-Shaheed Nazeh Qurah Street P.O. Box: 1110 Ramallah, The West Bank

مكتب رام الله: هاتف: ١/ ٢٢٠ ٨٨ ٢٢٠) ، فاكس: ١٩ ٢١ ٨٨ ٢١٩ (٩٧٠) ، بناية البرج الاخضر، شارع الشهيد نزيه قورة، ص ب: ١١١٠ رام الله، الضفة الغربية

Funded by: Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF)

Implemented by: United Nation Development Programme (UNDP) in Sudan.

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

Unmodified Opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of inventory of USD 1,216,540 incurred by the project as at 31 December 2012 in accordance with UNDP accounting policies.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 4 December 2013

Funded by: Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF)

Implemented by: United Nation Development Programme (UNDP) in Sudan.

PROJECT ID: 63343 TITLED "SUDAN DISARMAMENT, DEMOBILIZAION AND REINTEGRATION PROGRAMME (SDDRP)", FOR THE YEAR ENDED 2012

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 2012

STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 2012

Category	Location	Value USD
IT Equipment		164,501
Vehicles		590,345
Electrical Equipment	Kiiartouiii	9,411
Heavy Equipment (Aircon, generator)		7,157
IT Equipment		21,609
Vehicles	Damazin	140,415
Heavy Equipment (Aircon, generator)		7,330
IT Equipment	Darfur	13,515
Vehicles	V - 11:	251,197
IT Equipment	— Kadugli	11,060
Total Value		1,216,540

Funded by: Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF)

Implemented by: United Nation Development Programme (UNDP) in Sudan.

NOTES TO THE STATEMENT OF FIXED ASSETS

1) Basis of Accounting:

All assets included in the Statement of Fixed Assets were accounted for according to their historical costs, and UNDP's Assets Management Guidelines.

2) Depreciation expense:

In year 2012; UNDP started applying IPSAS and CDR attached included fixed assets depreciation expense.

Funded by: Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF)

Implemented by: United Nation Development Programme (UNDP) in Sudan.

List of Assets and Equipment:

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10155 10156 10157 10158	JTEBK29JXS0046072		Khartoum	01-Apr-10	1 29,450,00 USD	USD					47003 ACTIVITY4
156 157 158	JTEBK29JX9D045282		Khartoum	01-Apr-10	1 29,450,00					-	47003 ACTIVITY4
10158	JEBRZSJX80045296		Khartoum	01-Apr-10	29,450,00	CSD		001981 00141	t	00063343 47	47003 ACTIVITY4
10159	JTEBK29JX90045545	Totals	Manager Control	01-14-10 01-4-10	29,450,00		SOUND		1	+	47009 ACTIVITY
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10163	JTGEB73J2A8002376	Toyote	Khartouss	01-Apr-10	1 33,100,00	USD	30000	001981 00141	1	00063343 47	47003 ACTIVITY4
10165	MROFRZZG1A0557706	Toyots	Khartoum	01-Apr-10	1 22.350.00 USD	asn	30000	001981 00141		00063343 47	47003 ACTIVITYS
10210	UTEEB71,807005819	Tayota Land Grusser hard top 4WD, 5 doors, white color-	Khartoum	26-Feb-09	1 35,074,13	usp	30000	001561 00137		00063343 47	47003 ACTIVITY4
10218	JTEEB71J607005876	Toyota Land Cruiser hard top 4WD, 5 doors, white color.	the course of th	28.5ab.na	1 35,078.13	USI	20000		200137	CA CASCAGO	47003 APTRAITYA
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10008	DPGTR3J		Khartoum	60-Jut-10	1,750.00	USD				+-	47003 ACTIVITYA
10009	7YD1R3J		Khartoum	01-Jul-09	1,750.00	CSU	30000	001981 00137		00063343 47	47003 ACTIVITYA
10013	D6FVB3J	Dell Laston D630	Khartein	01-14-00	1,750,00	CSD				+	ATOMS ACTIVITIES
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10133 -10087	CN-0N445N-74251-95P-1TEL & 2715JK1	Desktop Computer Deli Optipiex 760 - and LCD 177 E1705	Khartoum	20-Aug-09	1,409.00	asu	30000	001981 00	00141 000	00063343 4	47003 ACTIVITY4
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10137-10112		Desktop Computer Dell Optiglex 760 - and LCD 17" E1765	Khartoum	20-Aug-09		usp				-	47003 ACTIVITY4
	CN-DN445N-74261-95P-175L.4	Desktop Computer Cell Optiplex 760 - and LCD 17"								H	
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10060			Khartoum	20-Aug-08	1 1,724.00	USD				-	47003 ACTIVITY4
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Amal Eisniekh Procurement Associate

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Amal Elshiekh Procurement Associate

And J. Malle

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UNDP - Sudan DDR Programme Date: Кhartoum





Amel Elshiekh Procurement Associate

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2.4. Certification for Statement of Cash Position

CERTIFICATION FOR STATEMENT OF CASH POSITION

To Mr. Helge Osttveiten

Director

UNDP Office of Audit and Investigation (OAI)

The Statement of Cash Position for the Project "Atlas Award ID: 51037", "Sudan Disarmament, Demobilization, and Reintegration Programme (SDDRP)", for the period from 1 January to 31 December 2012" is not applicable due to not establishing a separate bank account for the project's purposes. Accordingly, the statement of cash position of the project as at 31 December 2012 is not prepared by the project management and no expression of opinion on the statement of cash position is stated.

Contrary to the general conditions of the agreement signed between the UNDP/Sudan and Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada and Spain the project's funds were not maintained in a separate bank account, instead they were maintained in a bank account together with funds from another Donors Projects. Accordingly, we could not confirm the Project's bank balance as of 31 December 2012 and interest revenue received during the project period, and we were unable to perform alternative satisfactory audit procedures.

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 4 December 2013



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3. PART III - MANAGEMENT LETTER

4 December 2013

To Director

Office of Audit and Investigations (OAI)

United Nations Development Programme

Subject: Letter to Management on auditing Combined Delivery Report (CDR) ("the Statement") of the UNDP Project "Atlas Award ID: 41098".

We have performed an audit of the Combined Delivery Report (CDR) ("the Statement") of the UNDP Project "Atlas Award ID: 51037", "Sudan Disarmament, Demobilization, and Reintegration Programme (SDDRP)", for the period from 1 January till 31December 2012 in accordance with International Standards of Auditing (ISA) and in compliance with the UNDP rules and regulations.

In planning and performing our audit of the project, we considered (the Project) internal control structure and compliance with term and condition of the grant contract in order to determine our auditing procedures for expressing our opinion on the Combined Delivery Report (CDR) and Funds Utilization Statement ("the Statement") and not to provide assurance on the internal control structure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statement, whether due to fraud or error.

UNDP Khartoum Office Management is responsible for the design, implementation and maintenance of the internal control system over the Projects. To execute this obligation, the UNDP Sudan office Managements is required to assess the expected risks and rewards of the policies and procedures for management control.

Our consideration of the internal control structure was for the limited purpose of expressing an opinion on the Combined Delivery Report (CDR), and therefore would not necessary disclosing all matters that might be reportable conditions. In addition, because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected by such control structure.

Finally, we would like to express our appreciation for the courtesy extended to us by the responsible personnel in UNDP Sudan office management.

Truly yours

Jamal Milhem, CPA

Certified Accountant License # (100/98)

Executive Director

Talal Abu - Ghazaleh & Co.

Ramallah - Palestine, 4 December 2013



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Funded by: Italy, Japan, Norway, DFID, Sweden, Netherlands, Canada, Spain and UN Peace Building Fund (PBF)

Implemented by: United Nation Development Programme (UNDP) in Sudan.

3.1.1. Variance from the approved budget with amount of expenditures actually reported:

Criteria:

The budget is an important part of the project activities and any violation must be approved and clarified.

Notice Background:

During the audit, we noted variance from the approved budget with amount of expenditures actually reported per activity, as follows:

Category / Activity	Budgeted Amount USD	Actual Expenditure Incurred USD	Variance
	<u>2012</u>	<u>2012</u>	
Activities 1 to 6		32,739	(32,739)
Public awareness	89,180.00	169,585	(80,405)

Priority

Medium (Important)

Recommendation

The Office should monitor the budget line items to avoid any violation and to obtain an approval and clarification for any variance.

Managem	ent acceptance:
Xes	□No
Managem	ent comments and action plan:
Noted for fo	uture compliance