

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOUTH SUDAN

Multiyear Disarmament, Demobilization and Reintegration Programme
(Directly Implemented Project No. 61345, Output No. 77686)

Report No. 1341

Issue Date: 24 October 2014

**Report on the audit of UNDP South Sudan
Multiyear Disarmament, Demobilization and Reintegration Programme
(Output No. 77686)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), from 9 June to 1 July 2014, through PricewaterhouseCoopers CPA, Kenya (the audit firm), conducted an audit of the Multiyear Disarmament, Demobilization and Reintegration Programme, Project No. 62345/Output No. 77686 (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). The last audit of the Project was conducted in 2012.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January 2012 to 31 December 2013 and the corresponding accompanying Funds Utilization statements¹ as well as Statements of Assets. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: organization and staffing, project management, human resources management, financial and cash management, procurement, asset management, information systems and general administration. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Overall audit rating

Based on the audit reports and corresponding management letters submitted by the audit firm, OAI assessed the management of the Project as **satisfactory**, which means, "Internal controls, governance and risk management processes as applicable to the Project's financial statements were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity." The details of the audit results are presented in the table below:

Year	Project Expenditure		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
FY2012*	8,011	Unqualified	1,301	Unqualified
FY2013**	509	Unqualified	0	***No opinion provided

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

* Expenditures recorded in the Combined Delivery Report were \$13,653,485. Excluded from the audit scope were transactions that relate to expenditures incurred by the Government of \$64,427 and \$4,133,831 incurred by other UN agencies.

The UNDP expenditure component included micro-grant amounts awarded to responsible parties amounting to \$1,444,140; this was excluded from the audit. The audit opinion was thus based on \$8,011,087. The audit firm nonetheless reviewed and validated the controls at the Office relating to the process of managing the grants and the Funding Authorization and Certification of Expenditure forms and did not raise any reportable issues.

** Expenditures recorded in the Combined Delivery Report were \$509,544. Excluded from the audit scope were transactions that relate to expenditures incurred by the Government of \$3,944 and by other UN agencies amounting to (\$3,412).

***Assets and equipment acquired under the Project were transferred to the Disarmament, Demobilization and Reintegration Commission between February 2013 and August 2013. Consequently, no opinion on the Statement of Assets was issued at 31 December 2013.

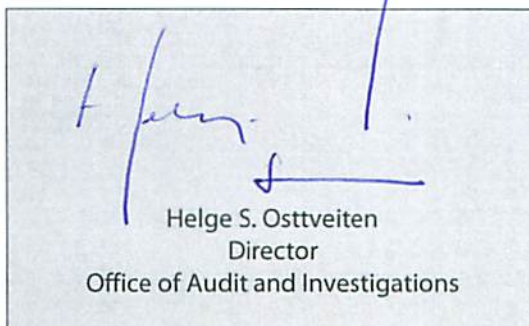
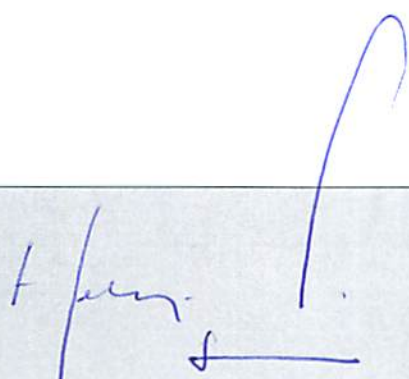
The audit firm issued an unqualified opinion on the Funds Utilization statements as of 31 December 2012 and 2013.

The audit did not result in any recommendations.

Implementation status of previous OAI audit recommendations: Report No. 1148, 9 May 2013.

Total recommendations: 3

Implementation status: 100%



Helge S. Ostveiten
Director
Office of Audit and Investigations

United Nations Development Programme (UNDP) – South Sudan Office

Project number: 00061345

September 2014

**Project Name: Multiyear Disarmament,
Demobilization and Reintegration (DDR)
programme**

**FINANCIAL STATEMENTS AND
MANAGEMENT LETTER FOR THE PERIOD
1 JANUARY 2013 TO 31 DECEMBER 2013**



Mr. Helge S. Osttveiten
Director, Office of Audit and Investigations

18 September 2014

Dear Mr Helge,

Subject: Audit report and management letter of United Nations Development Programme (UNDP) South Sudan Direct Implementation Module (DIM) project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2013

In accordance with the scope of work contained in the contract for professional services between the United Nations Development Programme ('UNDP') and PricewaterhouseCoopers Certified Public Accountants (Kenya) ('PwC') dated 17 April 2014 for the audit of DIM projects for the fiscal years 2012 and 2013, we have carried a financial audit and an audit of internal controls of UNDP directly implemented project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2013.

We are pleased to present our report which is structured in the following headings:

1. Background

This section provides a general description of the project and the activities implemented including a summary of program objectives.

2. Objectives and scope of the audit

In this part, we outline the overall objectives and scope of the audit as per the signed contract between PwC and UNDP.

3. Executive summary

In this part, we provide a summary of audit findings in the financial report and management letter.

4. Financial report

This section presents our independent auditor's report to UNDP on the project's financial statements for the year ended 31 December 2013; and

5. Management letter

This section presents our independent report to the UNDP South Sudan and UNDP Office of Audit and Investigations on the project's internal controls, our findings and recommendations on the control weaknesses identified in the course of our audit, compliance with applicable requirements, laws and regulation and significant audit and accounting matters.

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6. Follow up of prior year audit recommendations

This section contains the follow up on the implementation of prior period audit recommendations (where applicable).

This is a financial report prepared for UNDP on the basis of the signed contract between PwC and UNDP Office of Audit and Investigations dated 17 April 2014.

We would like to appreciate the cooperation and courtesy accorded to us by management of UNDP South Sudan and the UNDP Office of Audit and Investigations during the course of the audit. We would be glad to respond to any clarification or additional information that you may require with regard to our report.

We look forward to working with you again.

Yours sincerely,

For and on behalf of PricewaterhouseCoopers Kenya

A handwritten signature in blue ink, appearing to read 'Stephen Ochieng'', written over a light blue horizontal line.

Stephen Ochieng'
Assurance Director

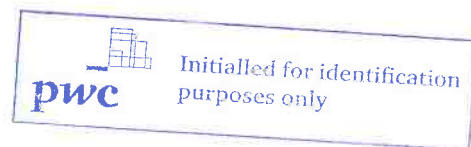


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Annexes:

Annex 1:	Signed Combined Delivery Report (CDR)
Annex 2:	Statement of management's responsibilities

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to the attention of UNDP. They are not a comprehensive record of all the issues arising, and in particular we cannot be held responsible for reporting all risks in UNDP South Sudan or all internal control weaknesses.

Background

1. Background

1.1 Background of United Nations Development Programme

The General Assembly of the United Nations (UN) has established the United Nations Development Programme (UNDP) to support and supplement the national efforts of developing countries in solving the problems of their economic development and to promote social progress and better standards of life. UNDP is the UN's global development network.

UNDP in South Sudan is focussing on supporting the Government in building 19 core governance functions that cover the areas of executive leadership, rule of law, fiduciary management, public administration and natural resources. In addition, UNDP is also assisting the Government in creating an enabling environment for growth and improved service delivery, while also working with the Government to reintegrate ex-combatants, promote community security, improve access to justice and foster the rule of law.

1.2 Background of the project

Sudan experienced one of the longest civil wars in Africa which was brought to an end with the signing of the Comprehensive Peace Agreement (CPA) by both the Government of Sudan and Sudan People's Liberation Army (SPLA) on 9 January 2005. As part of the overall CPA implementation process, both sides committed to a transparent and effective Disarmament, Demobilization and Reintegration (DDR) processes which were to support the transition of ex-combats and associated members from military to productive civilian life aimed at ensuring a secure, stable and peaceful Sudan. The national DDR Coordination Council was established by presidential decree to oversee the DDR process as the highest policy level followed by the formation of the Northern and Southern Sudan DDR commissions to lead design and implementation of the DDR process.

As part of its role in supporting the implementation of the CPA, The United Nation Mission in South Sudan (UNMISS) was mandated by the UN Security Council resolution to assist in the establishment of the DDR programme and its implementation. As such, the integrated UN DDR unit in the United Nations Mission in Sudan (UNMIS), UNDP, UNICEF, WFP and UNFPA) has been established within UNMISS to assist the relevant national institutions in the DDR process

The project had one output in the period under review: Output 0077686: Multi-year disarmament, demobilization and reintegration programme.

The DDR project was implemented by UNDP Sudan from the period 2009 to 30 June 2011 and was transferred to UNDP South Sudan Country office in July 2011. The project was implemented in eight states of South Sudan namely – Northern Bahr el Ghazal, Western Bahr el Ghazal, Warrap, Lakes, Central Equatorial, Eastern Equatorial, Western Equatorial and Jonglei. The greatest concentration of ex-combatants is in Lakes States, Eastern Equatorial, Warrap and Northern Bahr el Ghazal states. The DDR project operationally closed in December 2012, and all UNDP project staff in the states' offices left and assets turned over to the National DDR Commission under the Government of South Sudan (GOSS).

The project was implemented over a period of 4 years from January 2009 to December 2012 with the completion of the project date expected to be December 2013. The project's objectives were allocated throughout the years.

Our review focused on the 2013 project objectives as this was the period in scope of the audit.

1.3 Background of the output

The project had one output number 00077686 'Disarmament, Demobilization and Reintegration of ex-combatants'. The project objective for the year 2013 was the completion and handing-over three state offices of the South Sudan DDR Commission which were under construction, and ensuring smooth operational closure of the programme on 30 April 2013.

The expenditure reported under this output for FY 2013 was as shown in the table below:

Category	Amount (USD)
Government expenditure	3,944
UNDP expenditure	509,012
UN agencies expenditure	(3,412)
Total expenditure as per the CDR	509,544

In line with the Terms of Reference (ToR), the amount subject to audit was only the UNDP expenditure amounting to USD 509,012.

Objectives and scope of the audit

2. Objectives and scope of the audit

2.1 Objectives of the audit

The overall objective of this engagement was to conduct the financial audit and an audit of internal controls of project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme', for the year ended 31 December 2013 in accordance with the International Standards on Auditing (ISA).

A: A Financial Audit to express an opinion on the project's financial statements that includes:

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period and the funds utilization as at the end of a specified period are 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. The Combined Delivery Report (CDR) and the accompanying Funds Utilization Statement is the mandatory and official statement of expenses and funds utilization to be certified. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the statement of fixed assets presents the balance of assets of the UNDP project as at a given date. This statement must include all assets available as at 31 December 2013 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents 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 bank 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.

B: An audit to assess and express an opinion on the project's internal controls and systems. The deliverable will be an audit report similar to a long form management letter that covers the internal control weaknesses identified and the audit recommendations to address them.

2.2 Scope of the audit

The audit scope as highlighted in section 2 of the Terms of Reference (ToR) required us to review the following:

A: Financial audit

- a) The expenditure incurred and recorded in the Combined Delivery Reports (CDR) of the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2013 and the funds utilization statement as at 31 December 2013, as reported by the UNDP office in South Sudan;
- b) The value and existence of the fixed assets held by the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' as at 31 December 2013; and
- c) The value and existence of cash held by the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' as at 31 December 2013 either as cash at hand or in the bank account.

B: Audit of internal controls and systems around the following areas; Organisation and staffing, programme and project management, human resources, finance, procurement, asset management, cash management, information systems, general administration and follow up on previous audits findings.

To fulfill these Terms of Reference we have conducted the following audit procedures:

- Review of expenditure presented in the Combined Delivery Reports (CDR) against the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2013;
- Review of project's reports and records located at the UNDP South Sudan country office as presented in the CDR;
- Performed a general understanding and assessment of the internal controls and systems;
- Follow up review on audit recommendations from the prior period audit reports; and
- Review of cash held by the project as at 31 December 2013, where applicable.

Our audit report on the financial statements is contained in section 4 of this report. We have also provided our detailed observations and recommendations on the project's internal control environment, under section 5 of this report.

Executive Summary

3. Executive Summary

In accordance with the scope of the audit presented in section 2 of this report, we have conducted an audit of project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' as presented in the Combined Delivery Report (CDR) for the year ended 31 December 2013.

The audit was carried out at the UNDP South Sudan office in Juba South Sudan.

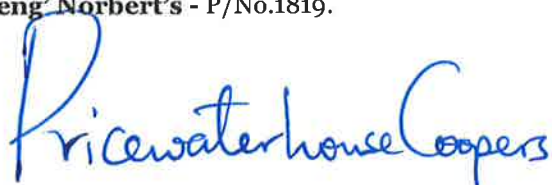
3.1 Summary of findings

We did not come across any reportable issues under this project in 2013.

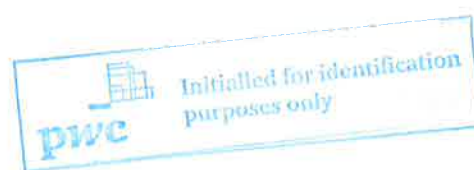
You will appreciate that the matters dealt with in our report came to our attention during the course of our normal audit procedures, which are designed primarily with a view of expressing our opinion on the attached Combined Delivery Report (CDR) and Funds utilization statement, statement of assets and equipment and statement of cash position of the UNDP project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme', for the year ended 31 December 2013, as per the contract signed between PwC and UNDP Office of Audit and Investigations on 17 April 2014.

Our comments, therefore, cannot be expected to include all possible improvements in internal control that a more extensive special examination might reveal.

The engagement leader responsible for the audit resulting in this executive summary is **CPA Stephen Ochieng' Norbert's** - P/No.1819.



Certified Public Accountants
PwC Tower, Westlands
Nairobi



18 Sept. 2014

Financial report

4. *Financial report*

4.1 *Independent auditors' report*

Report of the independent auditor to UNDP on the audit of the financial statements of project number 00061345 (Multiyear Disarmament, Demobilization and Reintegration Programme) for the year ended 31 December 2013

4.1.1 *Certification of funds utilization statement*

We have audited the accompanying Combined Delivery Report (CDR) and funds utilization statement of project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2013, as set out on section 4.2 of this report which comprises of the income and expenditure statement for the period 1 January 2013 to 31 December 2013 and a summary of significant accounting policies and other explanatory notes.

Project management's responsibility

The management of the UNDP South Sudan country office is responsible for the preparation and presentation of the funds utilization statement in accordance with the accounting policies set out on section 4.3, and in accordance with the UNDP reporting requirements, and for such internal control, as the management determine necessary to enable the preparation of the funds utilization statement that is free from material misstatements, whether due to fraud or error.

Auditor's responsibility

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

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

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

Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds utilization statement present in all material respects, the expenditure of US\$ 509,012 incurred by the project number 00061345 (Multiyear Disarmament, Demobilization and Reintegration Programme) for the period 1 January 2013 to 31 December 2013 in accordance with UNDP accounting policies described in section 4.3 of this report and 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.

4.1.2 Certification of statement of assets and equipment

Assets and equipment acquired under project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' were transferred to the DDR Commission under the Government of South Sudan between February 2013 and August 2013. Consequently, we have not issued an opinion on the statement of assets and equipment as at 31 December 2013.

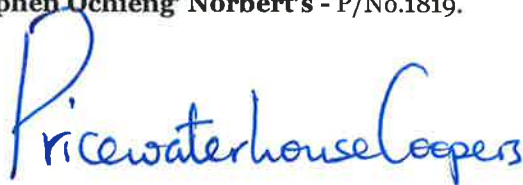
4.1.3 Certification of statement of cash position

The DIM project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' did not maintain a dedicated bank account. Consequently, we have not issued an opinion on the cash position as at 31 December 2013.

Basis of accounting

Without modifying our opinion, we draw attention to the accounting policies on section 4.3 of this report, which describe the basis of accounting. The statement has been prepared for purposes of providing information to UNDP.

The engagement leader responsible for the audit resulting in this independent auditor's report is **CPA Stephen Ochieng' Norbert's** - P/No.1819.



Certified Public Accountants
PwC Tower, Westlands
Nairobi

18 Sept. 2014



4.2 Funds utilisation statement

The funds utilization statement presented below has been derived from the certified Combined Delivery Reports (CDRs) as presented in the Annex 1 to this report.

	Notes	1 January 2013 to 31 December 2013
		USD
Income		
Funds brought forward/opening balance	4.4.1	5,812,049
UNDP transfers	4.4.2	18,308
Income from donors	4.4.3	87,708
Total funds available for use		5,918,065
Expenditure		
Output 00077686 – Disarmament, demobilization and reintegration of ex -combatants	4.4.4	509,012
Total		509,012
Ending fund balance	4.4.5	5,409,053

The above funds utilization statement and the accompanying notes on section 4.3 of this report were approved by the management of the UNDP South Sudan Country Office. We have presented the signed financial statements under Annex 2 to this report.

4.3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

a) Basis of preparation

The attached Combined Delivery Report (CDR) and Funds utilization statement have been prepared based on UNDP accounting procedures.

UNDP uses the ERP software (Atlas) for planning and management of resources shared also by other UN agencies UNOPS, UNWOMEN and UNFPA. This software meets general accepted accounting and control standards and integrates all the necessary modules for optimal management of system resources.

Atlas have many and varied report outputs. The principal reference document for this audit is the Combined Delivery Report (CDR) which draws its data from the general ledger and the details of expenditure and resource tables. The expenditure incurred in the CDR is recognised in accordance with UNDP accounting policies.

The Combined Delivery Report (CDR) and the accompanying Funds Accountability Statement is the mandatory and official statement of expenses and funds utilization to be certified.

b) Expenditure

This represents actual expenditure incurred and cleared during the period under review.

c) Cash balance

Cash balance represents the net of funds received less eligible project expenditure.

d) Fixed assets

Assets under the DIM projects are treated as follows:

UNDP differentiate between the following categories of project assets:

1. Project assets recognized as UNDP assets, based on the “use and control” principle (Type A assets) and purchased after 1 January 2012 are recorded in the register, required to be physically verified and certified together with management assets and depreciation is calculated and charged centrally.
2. Development projects assets recognized as UNDP assets based on the “use and control” principle (Type A assets) but purchased pre-January 2012. These assets were fully expensed at the time of purchase and are not in the asset registers. UNDP invoked the transition clause for these assets as allowed under IPSAS 17 and plans to upload them into opening balance on 1 January 2015. At that point the system will retrospectively calculate depreciation and the difference between cost and accumulated depreciation will be credited to equity.
3. Assets delivered to third parties and therefore not “used and controlled” by UNDP should be treated as Type B assets, and not maintained in the books of UNDP Country Office. Type B assets - Project Furniture and Equipment should be expensed in UNDP books by selecting the catalogue for Non UNDP location and should be managed in accordance with the implementing partner’s policies and procedures.

e) Taxation

The project is exempt from tax.

f) Foreign currency

Foreign currency transactions are recorded using the United Nations operational rate of exchange. The reporting currency is United States Dollar (USD).

4.4 Notes to the Funds utilisation statement

4.4.1 Funds brought forward

The project had a balance of funds of USD 5,812, 049 as at 31 December 2012 which were surplus of income over expenditure. The amount was carried forward as funds available for use in January 2013.

4.4.2 UNDP transfers

This related to UNDP internal transfers to the project in the period under review. The total amount of USD 18,308 was received in transfers made on diverse dates as shown in the table below:

Output number	Accounting Date	Donor agency	Amount (USD)
77686	3 March 2013	DFID	11,218
77686	24 April 2013	Norway	7,090
Total			18,308

4.4.3 Income from donors

For the period 1 January 2013 to 31 December 2013, UNDP South Sudan received an advance of USD 87,708 from the World Bank for program activities. This amount was received on 30 January 2013.

4.4.4 Output 00077686 – disarmament, demobilization and reintegration of ex-combatants

The costs under this output were incurred in the following activities:

Activity	Amount (USD)
Management support	211,737
Programme cost sharing	266,535
Reintegration services	30,740
Total	509,012

4.4.5 Ending fund balance

The fund balance as at 31 December 2013 was USD 5,409,053. The balance was a derived fund balance as a surplus of income over expenditure.

Management letter

5. Management letter

5.1 Report of the independent auditor to UNDP on internal controls and systems

We have audited the financial statements of the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2013 and issued our report on it, as detailed in section 4.2 of this report.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the project's financial statements are free of material misstatement.

The management of UNDP South Sudan is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorised use or disposition; transactions are executed in accordance with management's authorisation and in accordance with the terms of the agreements; and transactions are recorded properly to permit the preparation of the project financial statements in conformity with the basis of accounting described in section 4.3 of this report. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2013, we obtained an understanding of internal control. With respect to internal control, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the project financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions.



This report is intended for the information of and use by UNDP in accordance with the terms of our contract for professional services dated 17 April 2014.

The engagement leader responsible for the audit resulting in this independent auditor's report is **CPA Stephen Ochieng' Norbert's** - P/No.1819.

PricewaterhouseCoopers

Certified Public Accountants
PwC Tower, Westlands
Nairobi



18 Sept. 2014

5.2 Internal controls review

As part of our audit, we reviewed and evaluated the internal controls and systems in order to assess:

- Reliability and integrity of project financial and operational information;
- Effectiveness and efficiency of project operations;
- Safeguarding of project assets; and
- Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

Definition of standard audit ratings in the audit report covering the audit of internal controls and systems are described below.

Satisfactory	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
Partially Satisfactory	Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
Unsatisfactory	Internal controls, governance and risk management processes were either not established or not functioning well. The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

Our review generated the following findings on the various areas subject to assessment as presented in the table below:

Area subject to assessment	Rating (satisfactory / Partially satisfactory/ unsatisfactory)	Comments
1. Organisation and staffing		
There are effective work flows and management arrangements which include assignment of authority, accountability and responsibility to staff	Satisfactory	We reviewed the staffing structure and workflow management in UNDP South Sudan office and established that there were effective work flow process guided by an organogram that captured the reporting and accountability structure. We also checked that staff responsibility assignment was captured in detail and well defined at the point of recruitment for staff.
2. Programme and project management		
Controls on approval of project funds	Satisfactory	We obtained the project documents and checked that these were prepared by the project's Operations Specialist, approved by the Programme Manager, reviewed by the PPCU Team Leader and by the Country Director. There was adequate segregation of duties for the expenditure approval and authorisation process.
Consistent monitoring of project status to ensure its towards the objectives of the project	Satisfactory	Continuous field visits were performed by the project management to ascertain the project activities and ensure that the project implementation was in line with the annual work plan and objectives of the project.
Frequent communication/update to the steering committee or the project board	Satisfactory	We verified that there was objective and independent monitoring of project reports in the project board meetings by the country office. We obtained and reviewed the minutes of the meetings held by the project monitoring board on a quarterly basis.
3. Human resources		
Human resources process is competitive and transparent	Satisfactory	From our review of the recruitment process of staff hired within the period, we verified that each recruitment and selection included three basic elements for competitive selection: <ul style="list-style-type: none"> • Vacancy announcement on available post; • Competitive, job-specific assessment of skills and competencies in shortlisting staff and interviewing of the shortlisted staff; and • Verification of relevant qualifications and credentials, including reference checks on short listed staff.

Effectiveness of the management of project personnel	Satisfactory	<p>We checked the management of staff personnel and there were no instances of weaknesses in staff management. We verified that there was proper and adequate staffing during the period under review.</p> <p>Payroll is centrally processed in the UNDP headquarters in New York. The “Global Payroll Administrator” verifies the benefits and entitlements of staff and creates one-time and recurring earnings and deductions.</p> <p>Once payroll is processed, the country office administrates the disbursement of amounts to the respective employee accounts. The ‘Disbursing Officer - Payroll’ holds the third authority in the payroll processes and performs the monthly payroll final sign-off, once the payroll validation is completed and after the initial signoff is done by the Global Payroll Administrator in the Office. This approval confirms that payroll amounts are correct and ready for disbursement, and automatically sends an email notification to the Global Payroll Services to request payroll finalisation.</p> <p>From our review of staff files, we noted that performance evaluation was done and properly filed in the respective staff files. Contracts for projects staff were maintained in the UNDP country office in Juba and were availed for our review.</p>
4. Finance		
Safe custody and adequate management of cash is in compliance with UNDP policies	Satisfactory	<p>We checked the controls around cash management and established that the petty cash limit of USD 2,500 was set for the UNDP South Sudan office.</p> <p>Cash was maintained in a safe within the finance department and administered by the Petty Cash Cashier, supervised by the Finance Specialist and the Finance Team Leader.</p> <p>The project did not operate a dedicated bank account but all funds received and disbursed were done through the UNDP bank account which was used for its entire operation in the country.</p>
Expenses incurred are as per approved budgets	Satisfactory	<p>We checked that the expenditure incurred under this project was in line with the project work plans and the funds available to the project and there were no funding deficits incurred in the period under review.</p>
Controls around disbursements, payments and cash advances to field offices and project staff	Satisfactory	<p>We review the controls around staff advances and established that advances to staff were made as salary advances, or when there was requirement or entitlement to travel.</p> <p>Salary advances were processed and recovered through the payroll while travel advances were processed through a travel request.</p> <p>As part of the approval process for travel, approving managers were required to certify that there were no alternative means which are feasible to meet the objectives of the proposed travel. For</p>

		each authorized mission, an approved travel request was required prior to finalizing travel arrangements (issuing tickets, DSA and travel advance).
5. Procurement		
Procurement is competitive, transparent and in accordance with UNDP policies and procedures	Satisfactory	UNDP South Sudan country office had a procurement department for contracting and awarding tenders to various suppliers. The committee comprised of UNDP staff drawn from various departments, including the requesting department/project. From our review of the payment support documents, we verified that competitive procurement was enforced consistently in the period under review.
Appropriate assessment of goods is performed on delivery and performance of contractors is monitored before payment	Satisfactory	The assessment of the project and project activity was carried out by the planning department of the UNDP South Sudan country office and no single contractor was involved in assessment of a project or project activity. From our review of the payment support documents, we noted that a certificate of completion of work and signed proof of delivery of goods were requisite prior to approving payments to the supplier.
6. Asset management		
Project assets are adequately recorded, safeguarded, monitored and periodic verification of the assets performed	Satisfactory	There were no assets held by the project as at 31 December 2013. All assets purchased under the project were transferred to the disarmament, demobilization and reintegration commission by August 2013.
7. Cash management		
Controls around cash at bank for project activities	Satisfactory	We checked that bank reconciliations were prepared on a monthly basis and all outstanding items reconciled and investigated. The bank reconciliations were prepared by accountants and reviewed and approved by management level personnel. Bank signatories for the bank accounts held and maintained by UNDP South comprised of management staff at different levels.
Controls around cash held as advances or imprest in any sub office or field office	Not applicable	A review of cash held in UNDP sub-offices was not within the scope of our audit as our audit entailed an audit of the project at UNDP country office in South Sudan.
8. Information systems		
Confirm efficiency and security of information systems established and	Satisfactory	UNDP South Sudan used Atlas system for its financial reporting. Roles and responsibilities for each staff are clearly defined and set up in the system, including access rights and user levels.

maintained from project funds and their adequacy to meet the management and reporting requirements of the projects		<p>These access rights and user levels were based on the staff roles clearly defined in the finance manual.</p> <p>The system was also able to generate reports for the various components of the organisation; these include both country office and projects.</p> <p>This was a decentralised system that was used globally by UNDP agencies, and is adequate for all the operations of the organisation.</p>
9. General Administration		
Controls around travel of project staff, use and maintenance of project vehicles and lease and maintenance of office premises	Satisfactory	<p>Travel of project staff</p> <p>UNDP has two types of travel: Duty travel and Entitlement travel.</p> <p>All Duty travels were approved before the traveller left for the trip and before any payments were made. While on authorised Duty travel, staff were entitled to Daily Subsistence Allowance (DSA), and other travel costs that were not covered by the DSA, e.g. visa costs and terminal allowances.</p> <p>Travel advances were processed through approval of travel requests prior to the trip, and accounted for through a post-travel report which staff were required to submit to the authorizing unit within two weeks from completion of travel.</p> <p>Entitlement travel advances were issued and approved in line with the provisions of the UNDP Administrative Services guidelines. These related to advances to staff during travel such as family visits, rest and recuperation, leave and medical evacuation. Such travel can be ad hoc and is processed on need basis.</p> <p>Maintenance of project vehicles</p> <p>Project vehicles were recorded in the asset register by their vehicle registration number against the details of the respective chasis numbers. All the vehicles were transferred to the disarmament, demobilization and reintegration commission under the government of South Sudan by December 2013. We therefore did not carry out a physical verification</p> <p>Lease and maintenance of office premises</p> <p>The UNDP South Sudan offices were located along Ministries Road, Juba. The offices are maintained by UNDP South Sudan and are insured locally.</p>

In conclusion, the overall internal control and systems environment is considered satisfactory. The Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.

Follow up of prior audit recommendations

6. Follow up of prior year audit recommendations

As part of the Terms of Reference (ToR), we carried out a follow up review of the prior period audit recommendations from the signed audit report DDR project for the year ended 31 December 2011 conducted by Ernst & Young, South Sudan in November 2012. We, therefore, present our findings as follows:

Details of the finding	Recommendation	Management comments	Auditor's assessment of the progress in implementation
<p>Weak controls over asset movement</p> <p>We noted that the controls over the movement of assets in and out of the UNDP South Sudan Country Office are weak.</p> <p>Physical checks or registration of assets such as laptops is not done for persons entering or leaving the compound.</p>	<p>Management should strengthen procedures over the movement of assets in and out of the UNDP compound. For example, persons entering or leaving the compound should record any laptops or assets they have.</p>	<p>Preventive measures:</p> <p>UNDP will continue to tighten security measures to prevent unauthorized exit of general office assets; security arrangements to ensure personal and UNDP-issued items to staff are also in place.</p> <p>In order to effectively prevent such incidents in future, UNDP will ensure that all doors, windows, drawers and safes are properly locked at the end of the days as well as during staff absence from the office.</p> <p>If there is any suspicion that keys have been compromised, then staff members are responsible to report the incident and ensure that locks are replaced immediately. Unit safes can also be used to keep sensitive/valuable items.</p> <p>Control of office keys</p> <p>UNDP will ensure that staff/units submit their office keys to security at the reception at the end of the day, unless otherwise decided by the Unit Head. This procedure will ensure that in times of an emergency or fire, access to the office by security is possible. Keys to safes/drawers should however be carried by the authorized staff. UNDP Security will maintain a key register to record the issue and receipt of keys. For staff working in government offices, UNDP advises staff to ensure valued items are kept in the safe or on hand</p> <p>Staff accountability</p> <p>Staffs are personally accountable for UNDP issued items and may therefore be financially liable in the event that it is ascertained that</p>	<p>From our assessment of the control environment and activities at the UNDP Juba office, we deemed the controls as sufficient for the nature and operations of the agency.</p> <p>We also reviewed the asset movement controls in acquiring, handling, transferring and disposal of assets and noted that these were properly enforced.</p> <p>Recommendation closed.</p>

Details of the finding	Recommendation	Management comments	Auditor's assessment of the progress in implementation
		the loss was as a result of negligence.	
<p>Significant turnover in the position of project manager</p> <p>We noted that the project has had three successive project managers since the project inception in 2009. Significant staff turnover may impact on project implementation.</p>	<p>UNDP should reconsider the terms on which the project manager's position is contracted to avoid high staff turnovers.</p>	<p>The turnover in the position of the DD project manager was caused by several short-term gaps that existed in the implementation closing dates approved by the MDTF oversight committee (Steering committee) in the period December 2012 until December 2012. The DTF approved several no-cost-extension of the DDR programme for the periods January-30 June 2012; July-December 2011, January-June 2012, and finally Jul-December 2012. The six-monthly approval DDR programme extension did not allow for timely appointment into the project manager post. The appointments could only be made using the individual contract (IC) modality due to the several six-month period approved for extension of the programme implementation. This situation led to appointment of two DDR project managers in 2011 until June 2012, after a former DDR project manager left in early June 2011 due to review of positions.</p>	<p>The project was operationally closed in December 2012. There was no change of management from 2012 to close of the project in 2012.</p> <p>Recommendation closed</p>
<p>Variances in the CDR and the ledger amounts</p> <p>We noted inadequate country office procedures in the reconciliations of the ledger balances and the Combined Delivery Report (CDR)</p>	<p>Management should put procedures in place to have the periodic review of the CDR to ensure that expenditure is properly classified. Any anomalies identified should be resolved in reasonable time.</p>	<p>This was a system/technical challenge with the ERP system while transferring agency expenditure from Sudan business unit upon independence of the country in July 2012. While the expenditure detail and the ledger show the correct balance by using the implementing agent code, the CDR was picking GL analysis types for classification of expenditure and hence the variance. The recommendation is nonetheless noted for future action.</p>	<p>We obtained a detailed listing of the expenses incurred under the project and the total amount agreed to the amount reported in the CDR.</p> <p>Recommendation closed</p>

Annexes



UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

Page 1 of 6
Run Time: 13-03-2014 13:03:47

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2013)
Selected Project Id : 00061345
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00077686

Project Id : 00061345 Multi Year Disarmament, Demob.	Period : Jan-Dec (2013)
Output # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : Sudan (Juba)
Govt Exp	UNDP Exp
UN Agencies Exp	Total Exp

Dept: 06808 (Geneva Liaison Office)

Fund : 30011 (Programme cost sharing WB1)

72401 - Prefab structure/other buildin	0.00	0.00	0.00	0.00
Total for Fund 30011	0.00	0.00	0.00	0.00

Total for Dept : 06808 0.00 0.00 0.00 0.00

Dept: 09601 (Gender)

Fund : 30011 (Programme cost sharing WB1)

72401 - Prefab structure/other buildin	0.00	0.00	0.00	0.00
Total for Fund 30011	0.00	0.00	0.00	0.00

Total for Dept : 09601 0.00 0.00 0.00 0.00

Dept: 09702 (BDP/Millennium Campaign Unit)

Fund : 30011 (Programme cost sharing WB1)

72401 - Prefab structure/other buildin	0.00	0.00	0.00	0.00
Total for Fund 30011	0.00	0.00	0.00	0.00

Total for Dept : 09702 0.00 0.00 0.00 0.00

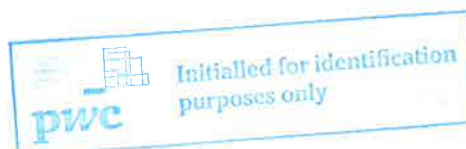
Dept: 47101 (South Sudan - Central)

Fund : 04000 (Core Programme, UNU Centre)

73204 - Building	0.00	311.91	0.00	311.91
Total for Fund 04000	0.00	311.91	0.00	311.91

Fund : 30011 (Programme cost sharing WB1)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	-0.87	-0.87
71635 - Travel - Other	0.00	0.00	-3,428.39	-3,428.39
73406 - Maintenance of Equipment	0.00	0.00	-5.37	-5.37
74525 - Sundry	0.00	0.00	23.78	23.78
75105 - Facilities & Admin - Implement	0.00	-238.76	0.00	-238.76





Combined Delivery Report By Project

Project Id : 00061345 Multi Year Disarmament, Demob.	Period : Jan-Dec (2013)
Output # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : Sudan (Juba)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30011	0.00	- 238.76	- 3,410.85	- 3,649.61
Total for Dept : 47101	0.00	73.15	- 3,410.85	- 3,337.70
Dept: 47103 (South Sudan - Crisis Prev&Rcvr)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	5,118.14	0.00	5,118.14
61310 - Post Adjustment - IP Staff	0.00	2,722.85	0.00	2,722.85
62305 - Dependency Allowances-IP Staff	0.00	426.44	0.00	426.44
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	1,563.50	0.00	1,563.50
62315 - Contrib. to medical, social in	0.00	142.59	0.00	142.59
62320 - Mobility, Hardship, Non-remova	0.00	1,426.09	0.00	1,426.09
62340 - Annual Leave Expense - IP	0.00	0.55	0.00	0.55
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	7,204.39	0.00	7,204.39
63335 - Home Leave Trvl & Allow-IP Stf	0.00	616.67	0.00	616.67
63365 - Special Oper Living Allow-IP	0.00	1,269.29	0.00	1,269.29
63530 - Contribution to EOS Benefits	0.00	294.03	0.00	294.03
63535 - Contribution to Security	0.00	313.64	0.00	313.64
63540 - Contribution to Training	0.00	78.41	0.00	78.41
63545 - Contribution to ICT	0.00	117.61	0.00	117.61
63550 - Contributions to MAIP	0.00	15.68	0.00	15.68
63555 - Contribution to UN JFA	0.00	141.14	0.00	141.14
63560 - Contributions to Appendix D	0.00	23.52	0.00	23.52
65115 - Contributions to ASHI Reserve	0.00	627.28	0.00	627.28
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71205 - Intl Consultants-Sht Term-Tech	0.00	19,250.00	0.00	19,250.00
71305 - Local Consult.-Sht Term-Tech	0.00	8,415.97	0.00	8,415.97
71405 - Service Contracts-Individuals	0.00	9,405.27	0.00	9,405.27
71410 - MAIP Premium SC	0.00	35.33	0.00	35.33
71505 - UN Volunteers-Stipend & Allow	0.00	60.00	0.00	60.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,300.00	0.00	2,300.00
71590 - UNV HQ use only	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	2,800.00	0.00	2,800.00
71620 - Daily Subsistence Allow-Local	0.00	2,046.98	0.00	2,046.98
71635 - Travel - Other	0.00	66.00	0.00	66.00
72215 - Transportation Equipment	0.00	737.70	0.00	737.70
72425 - Mobile Telephone Charges	0.00	7.71	0.00	7.71
72505 - Stationery & other Office Supp	0.00	7,196.72	0.00	7,196.72
73204 - Building	0.00	114,197.18	0.00	114,197.18
73410 - Maint, Oper of Transport Equip	0.00	845.25	0.00	845.25
73505 - Reimb to UNDP for Supp Svcs	0.00	2,551.29	0.00	2,551.29
74105 - Management and Reporting Svcs	0.00	6,696.00	0.00	6,696.00
74510 - Bank Charges	0.00	224.19	0.00	224.19
74525 - Sundry	0.00	11,830.00	0.00	11,830.00
76125 - Realized Loss	0.00	7.46	0.00	7.46
77305 - Salaries - IP Staff-TA	0.00	10,929.92	0.00	10,929.92
77310 - Post Adjustment - IP Staff-TA	0.00	5,814.71	0.00	5,814.71
77315 - Contrib-Med,Socins-IP Staff-TA	0.00	339.88	0.00	339.88
77320 - Assg hardship & mob allow-TA	0.00	2,956.77	0.00	2,956.77
77345 - Dep Allowances-IP Staff-TA	0.00	1,986.33	0.00	1,986.33

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Combined Delivery Report By Project

Project Id : 00061345 Multi Year Disarmament, Demob.	Period : Jan-Dec (2013)
Output # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : Sudan (Juba)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77357 - Repat. Gr/Comm Ann Lv-IP-TA	0.00	1,702.83	0.00	1,702.83
77365 - Spec Oper Living Allow-IP-TA	0.00	2,956.10	0.00	2,956.10
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	3,390.04	0.00	3,390.04
77385 - Contribution to Security	0.00	669.79	0.00	669.79
77386 - Contribution to ICT_TA	0.00	251.18	0.00	251.18
77395 - MAIP Premium TA/IP	0.00	33.49	0.00	33.49
77396 - PAYROLL MGT COST RECOVERY	0.00	130.98	0.00	130.98
77397 - Appendix D TA/IP	0.00	50.23	0.00	50.23
Total for Fund 04000	0.00	242,115.88	0.00	242,115.88
Fund : 30011 (Programme cost sharing WB1)				
31007 - PriorPeriodAdj_EXP_PPE	0.00	2,641.00	0.00	2,641.00
61305 - Salaries - IP Staff	0.00	- 3,350.66	0.00	- 3,350.66
61310 - Post Adjustment - IP Staff	0.00	3,350.66	0.00	3,350.66
62305 - Dependency Allowances-IP Staff	0.00	- 630.58	0.00	- 630.58
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	2,302.25	0.00	2,302.25
62315 - Contrib. to medical, social in	0.00	130.01	0.00	130.01
62320 - Mobility, Hardship, Non-remova	0.00	1,489.16	0.00	1,489.16
62340 - Annual Leave Expense - IP	0.00	- 4,617.62	0.00	- 4,617.62
63330 - Ed Gr Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	396.45	0.00	396.45
63535 - Contribution to Security	0.00	422.88	0.00	422.88
63540 - Contribution to Training	0.00	105.72	0.00	105.72
63545 - Contribution to ICT	0.00	158.58	0.00	158.58
63550 - Contributions to MAIP	0.00	21.14	0.00	21.14
63555 - Contribution to UN JFA	0.00	190.29	0.00	190.29
63560 - Contributions to Appendix D	0.00	31.72	0.00	31.72
65105 - Contrib Med Ins Plan-Retiree-NP	0.00	- 910.14	0.00	- 910.14
65115 - Contributions to ASHI Reserve	0.00	845.76	0.00	845.76
65135 - Payroll Mgt Cost Recovery ATLA	0.00	64.38	0.00	64.38
71310 - Local Consult.-Short Term-Supp	3,943.71	0.00	0.00	3,943.71
71405 - Service Contracts-Individuals	0.00	405.38	0.00	405.38
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buildin	0.00	262,338.81	0.00	262,338.81
72415 - Courier Charges	0.00	1,000.00	0.00	1,000.00
73115 - Moving Expenses	0.00	2,623.50	0.00	2,623.50
74505 - Insurance	0.00	422.97	0.00	422.97
74696 - PP&E Expensed Items	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 4,038.43	0.00	- 4,038.43
76120 - Unrealized Loss	0.00	32.33	0.00	32.33
76125 - Realized Loss	0.00	0.00	0.00	0.00
76130 - Unrealized Gain	0.00	- 65.75	0.00	- 65.75
76135 - Realized Gain	0.00	- 35.29	0.00	- 35.29
77305 - Salaries - IP Staff-TA	0.00	0.00	0.00	0.00
77310 - Post Adjustment - IP Staff-TA	0.00	0.00	0.00	0.00
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	0.00	0.00	0.00
77320 - Assg hardship & mob allow-TA	0.00	0.00	0.00	0.00
77345 - Dep Allowances-IP Staff-TA	0.00	0.00	0.00	0.00
77357 - Repat. Gr/Comm Ann Lv-IP-TA	0.00	0.00	0.00	0.00
77365 - Spec Oper Living Allow-IP-TA	0.00	0.00	0.00	0.00

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Combined Delivery Report By Project

Project Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2013)		
Output # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	0.00	0.00	0.00
77385 - Contribution to Security	0.00	0.00	0.00	0.00
77386 - Contribution to ICT TA	0.00	0.00	0.00	0.00
77395 - MAIP Premium TA/IP	0.00	0.00	0.00	0.00
77396 - PAYROLL MGT COST RECOVERY	0.00	0.00	0.00	0.00
77397 - Appendix D TA/IP	0.00	0.00	0.00	0.00
77630 - Dep Exp Owned - ITC	0.00	1,448.50	0.00	1,448.50
77660 - Dep Exp Owned -Vehicle	0.00	0.00	0.00	0.00
Total for Fund 30011	3,943.71	266,773.02	0.00	270,716.73
Total for Dept : 47103	3,943.71	508,888.90	0.00	512,832.61
Dept: 47104 (South Sudan - DemGovernance)				
Fund : 04000 (Core Programme, UNU Centre)				
74525 - Sundry	0.00	49.49	0.00	49.49
Total for Fund 04000	0.00	49.49	0.00	49.49
Total for Dept : 47104	0.00	49.49	0.00	49.49
Total for Output : 00077686	3,943.71	509,011.54	- 3,410.85	509,544.40
Project Total :	3,943.71	509,011.54	- 3,410.85	509,544.40



Signed By :

M. Asche

Date :

9/3/14

Signed By :

Date :



UN Development Programme
Report ID: ungicdrp

Combined Delivery Report By Project

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Run Time: 13-03-2014 13:03:48

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2013)
Selected Project Id : 00061345
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00077686

Project Id : ALL	Period : Jan-Dec (2013)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
06808 - Geneva Liaison Office	0.00	0.00	0.00	0.00
09601 - Gender	0.00	0.00	0.00	0.00
09702 - BDP/Millennium Campaign Unit	0.00	0.00	0.00	0.00
47101 - South Sudan - Central	0.00	73.15	-3,410.85	-3,337.70
47103 - South Sudan - Crisis Prev&Rcvr	3,943.71	508,888.90	0.00	512,832.61
47104 - South Sudan - DemGovernance	0.00	49.49	0.00	49.49

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Funds Utilization

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2013)
Selected Project Id : 00061345
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : 00077686

Project/Award: 00061345 Multi Year Disarmament, Demob.

Period : As at Dec 31, 2013

Output #	00077686	Impl. Partner : 02885 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			- 795.29
Undepreciated Fixed Assets			10,017.50
Inventory			0.00
Prepayments			0.00
Commitments			1,100.00

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Statement of management's responsibilities

It is the responsibility of the management team to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of UNDP South Sudan, Project number 0061345 – 'Multi Year Disarmament, Demobilisation and Reintegration Programme', as at the end of the financial year and of the results for that year. Management are also required to ensure UNDP South Sudan keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of Project number 0061345. They are also responsible for safeguarding the assets procured under Project number 0061345.

Management accept responsibility for the financial statements, which have been prepared based on UNDP accounting policies and supported by reasonable and prudent judgments and estimates, in conformity with the organization's accounting policies set out in the report. Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of Project number 0061345 – 'Multi Year Disarmament, Demobilisation and Reintegration Programme' and of its results for the year. Management further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.



Project manager
DDR Programme



Deputy Country Director, Operations
UNDP South Sudan

United Nations Development Programme (UNDP) – South Sudan Office

Project number: 00061345

September 2014

**Project name: Multiyear Disarmament,
Demobilization and Reintegration (DDR)
programme**

**FINANCIAL STATEMENTS AND
MANAGEMENT LETTER FOR THE PERIOD
1 JANUARY 2012 TO 31 DECEMBER 2012**



Mr. Helge S. Osttveiten
Director, Office of Audit and Investigations
South Africa

18 September 2014

Dear Mr Helge,

Subject: Audit report and management letter of United Nations Development Programme (UNDP) South Sudan Direct Implementation Module (DIM) project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2012

In accordance with the scope of work contained in the contract for professional services between the United Nations Development Programme ('UNDP') and PricewaterhouseCoopers Certified Public Accountants (Kenya) ('PwC') dated 17 April 2014 for the audit of DIM projects for the fiscal years 2012 and 2012, we have carried a financial audit and an audit of internal controls of UNDP directly implemented project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2012.

We are pleased to present our report which is structured in the following headings:

1. Background

This section provides a general description of the project and the activities implemented including a summary of program objectives.

2. Objectives and scope of the audit

In this part, we outline the overall objectives and scope of the audit as per the signed contract between PwC and UNDP.

3. Executive summary

In this part, we provide a summary of audit findings in the financial report and management letter.

4. Financial report

This section presents our independent auditor's report to UNDP on the project's financial statements for the year ended 31 December 2012; and

5. Management letter

This section presents our independent report to the UNDP South Sudan and UNDP Office of Audit and Investigations on the project's internal controls, our findings and recommendations on the control weaknesses identified in the course of our audit, compliance with applicable requirements, laws and regulation and significant audit and accounting matters.

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6. Follow up of prior year audit recommendations

This section contains the follow up on the implementation of prior period audit recommendations (where applicable).

This is a financial report prepared for UNDP on the basis of the signed contract between PwC and UNDP Office of Audit and Investigations dated 17 April 2014.

We would like to appreciate the cooperation and courtesy accorded to us by management of UNDP South Sudan and the UNDP Office of Audit and Investigations during the course of the audit. We would be glad to respond to any clarification or additional information that you may require with regard to our report.

We look forward to working with you again.

Yours sincerely,

For and on behalf of PricewaterhouseCoopers Kenya

A handwritten signature in blue ink, appearing to read 'Stephen Ochieng'', written over a light blue horizontal line.

Stephen Ochieng'
Assurance Director

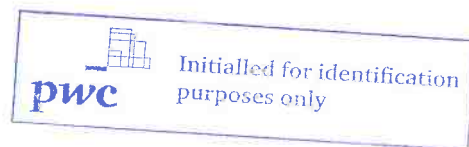


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3.	Executive Summary	7
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Annexes:

Annex 1:	Signed Combined Delivery Report (CDR)
Annex 2:	Statement of assets and equipment
Annex 3:	Statement of management's responsibilities

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to the attention of UNDP. They are not a comprehensive record of all the issues arising, and in particular we cannot be held responsible for reporting all risks in UNDP South Sudan or all internal control weaknesses.

Background

1. Background

1.1 Background of United Nations Development Programme

The General Assembly of the United Nations (UN) has established the United Nations Development Programme (UNDP) to support and supplement the national efforts of developing countries in solving the problems of their economic development and to promote social progress and better standards of life. UNDP is the UN's global development network.

UNDP in South Sudan is focussing on supporting the Government in building 19 core governance functions that cover the areas of executive leadership, rule of law, fiduciary management, public administration and natural resources. In addition, UNDP is also assisting the Government in creating an enabling environment for growth and improved service delivery, while also working with the Government to reintegrate ex-combatants, promote community security, improve access to justice and foster the rule of law.

1.2 Background of the project

Sudan experienced one of the longest civil wars in Africa which was brought to an end with the signing of the Comprehensive Peace Agreement (CPA) by both the Government of Sudan and Sudan People's Liberation Army (SPLA) on 9 January 2005. As part of the overall CPA implementation process, both sides committed to a transparent and effective Disarmament, Demobilization and Reintegration (DDR) processes which were to support the transition of ex-combatants and associated members from military to productive civilian life aimed at ensuring a secure, stable and peaceful Sudan. The national DDR Coordination Council was established by presidential decree to oversee the DDR process as the highest policy level followed by the formation of the Northern and Southern Sudan DDR commissions to lead design and implementation of the DDR process.

As part of its role in supporting the implementation of the CPA, The United Nations Mission in South Sudan (UNMISS) was mandated by the UN Security Council resolution to assist in the establishment of the DDR programme and its implementation. As such, the integrated UN DDR unit in the United Nations Mission in Sudan (UNMIS), UNDP, UNICEF, WFP and UNFPA) has been established within UNMISS to assist the relevant national institutions in the DDR process

The project had one output in the period under review: Output 0077686: Multi-year disarmament, demobilization and reintegration programme.

The DDR project was implemented by UNDP Sudan from the period 2009 to 30 June 2011 and was transferred to UNDP South Sudan Country office in July 2011. The project was implemented in eight states of South Sudan namely – Northern Bahr el Ghazal, Western Bahr el Ghazal, Warrap, Lakes, Central Equatorial, Eastern Equatorial, Western Equatorial and Jonglei. The greatest concentration of ex-combatants is in Lakes States, Eastern Equatorial, Warrap and Northern Bahr el Ghazal states. The DDR project ended on 31 December 2012, and all UNDP project staff in the states' offices left and assets turned over to the National DDR Commission under the Government of South Sudan (GOSS).

The project was implemented over a period of 4 years from January 2009 to December 2012 with the completion of the project date expected to be December 2012. The project's objectives were allocated throughout the years.

Our review focused on the 2012 project objectives as this was the period in scope of the audit.

1.3 Background of the output

The project had one output number 00077686 'Disarmament, Demobilization and Reintegration of ex-combatants'. The project objective for the year 2012 was to complete reintegration support to 1,599 missing ex-combatants; and a carry-over of case-load of other 1,174 ex-combatants whose reintegration-support training and

material support will extend into 2012. This will ensure completion of reintegration support to all of the 12,525 demobilized ex-combatants. Necessary material support will be provided to the trained ex-combatants; and disability aids and psycho-social support for 509 ex-combatants. To provide necessary technical support to the Republic of South Sudan DDR Commission through capacity development; management support; and public information issue towards ensure effective completion this CPA - DDR Programme.

The expenditure reported under this output for FY 2012 was as shown in the table below:

Category	Amount (USD)
Government expenditure	64,427
UNDP expenditure	9,455,227
UN agencies expenditure	4,133,831
Total expenditure as per the CDR	13,653,485

In line with the Terms of Reference (ToR), the amount subject to audit was only the UNDP expenditure amounting to USD 9,455,227. However, the UNDP expenditure component included micro grants amounts awarded to responsible parties amounting to USD 1,444,140. The audit for expenditure incurred by responsible parties was not within our scope of the audit as per the ToR. We therefore carried out the audit for UNDP expenditure amounting to USD 8,011,087.

In relation to the micro grants amount of USD 1,444,140, we reviewed and validated the controls at the Juba country office relating to the process of managing grants. There were no reportable findings from the review of the process. The process was structured as below:

Receipt of proposals by the Small Grants Review Committee (SGRC);

Ratings are given after review of the proposals by the SGRC, only NGO's with a score of 70% and above proceed to the next stage;

A capacity assessment is carried out for NGO's that score more than 70%. This is done by an independent firm. NGO's graded as either low or medium risk is forwarded to SGRC for further consideration;

The SGRC members present the shortlisted NGOs to the Local Project Appraisal Committee (LPAC). LPAC reviews each of the recommendations with input from the SGRC members. The award is then made as per the UNDP rules and regulations; and

Monitoring is performed by the various UNDP staff in each of the states who carry out monitoring activities and through the FACE forms.

Objectives and scope of the audit

2. Objectives and scope of the audit

2.1 Objectives of the audit

The overall objective of this engagement was to conduct the financial audit and an audit of internal controls of project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme', for the year ended 31 December 2012 in accordance with the International Standards on Auditing (ISA).

A: A Financial Audit to express an opinion on the project's financial statements that includes:

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period and the funds utilization as at the end of a specified period are 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. The Combined Delivery Report (CDR) and the accompanying Funds Utilisation Statement is the mandatory and official statement of expenses and funds utilization to be certified. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the statement of fixed assets presents the balance of assets of the UNDP project as at a given date. This statement must include all assets available as at 31 December 2012 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents 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 bank 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.

B: An audit to assess and express an opinion on the project's internal controls and systems. The deliverable will be an audit report similar to a long form management letter that covers the internal control weaknesses identified and the audit recommendations to address them.

2.2 Scope of the audit

The audit scope as highlighted in section 2 of the Terms of Reference (ToR) required us to review the following:

A: Financial audit

- a) The expenditure incurred and recorded in the Combined Delivery Reports (CDR) of the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2012 and the funds utilization statement as at 31 December 2012, as reported by the UNDP office in South Sudan;
- b) The value and existence of the fixed assets held by the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' as at 31 December 2012; and
- c) The value and existence of cash held by the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' as at 31 December 2012 either as cash at hand or in the bank account.

B: Audit of internal controls and systems around the following areas; Organisation and staffing, programme and project management, human resources, finance, procurement, asset management, cash management, information systems, general administration and follow up on previous audits findings.

To fulfill these Terms of Reference we have conducted the following audit procedures:

- Review of expenditure presented in the Combined Delivery Reports (CDR) against the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2012;
- Review of project's reports and records located at the UNDP South Sudan Country Office as presented in the CDR;
- Performed a general understanding and assessment of the internal controls and systems;
- Follow up review on audit recommendations from the prior period audit reports; and
- Review of cash held by the project as at 31 December 2012, where applicable.

Our audit report on the financial statements is contained in section 4 of this report. We have also provided our detailed observations and recommendations on the project's internal control environment, under section 5 of this report.

Executive Summary

3. Executive Summary

In accordance with the scope of the audit presented in section 2 of this report, we have conducted an audit of project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' as presented in the Combined Delivery Report (CDR) for the year ended 31 December 2012.

The audit was carried out at the UNDP South Sudan office in Juba, South Sudan.

3.1 Summary of findings

We did not come across any reportable findings under this project.

You will appreciate that the matters dealt with in our report came to our attention during the course of our normal audit procedures, which are designed primarily with a view of expressing our opinion on the attached Combined Delivery Report (CDR) and Funds utilization statement, statement of assets and equipment and statement of cash position of the UNDP project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme', for the year ended 31 December 2012, as per the contract signed between PwC and UNDP Office of Audit and Investigations on 17 April 2014.

Our comments, therefore, cannot be expected to include all possible improvements in internal control that a more extensive special examination might reveal.

Financial report

4. *Financial report*

4.1 *Independent auditors' report*

Report of the independent auditor to UNDP on the audit of the financial statements of project number 00061345 (Multiyear Disarmament, Demobilization and Reintegration Programme) for the year ended 31 December 2012

4.1.1 *Certification of funds utilisation statement*

We have audited the accompanying Combined Delivery Report (CDR) and funds utilisation statement of project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2012, as set out on section 4.2 of this report which comprises of the income and expenditure statement for the period 1 January 2012 to 31 December 2012 and a summary of significant accounting policies and other explanatory notes.

Project management's responsibility

The management of the UNDP South Sudan country office is responsible for the preparation and presentation of the funds utilisation statement in accordance with the accounting policies set out on section 4.3, and in accordance with the UNDP reporting requirements, and for such internal control, as the management determine necessary to enable the preparation of the funds utilisation statement that is free from material misstatements, whether due to fraud or error.

Auditor's responsibility

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

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

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

Opinion

In our opinion, the attached Combined Delivery Report (CDR) and Funds utilization statement present in all material respects, the expenditure of US\$ 8,011,087 incurred by the project number 00061345 (Multiyear Disarmament, Demobilization and Reintegration Programme) for the period 1 January 2012 to 31 December 2012 in accordance with UNDP accounting policies described in section 4.3 of this report and 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.

4.1.2 Certification of statement of assets and equipment

We have audited the accompanying statement of assets and equipment of project number 00061345 'Disarmament, Demobilization and Reintegration programme' as at 31 December 2012.

Programme management's responsibilities

The management of the UNDP South Sudan country office is responsible for the preparation and presentation of the statement of assets and equipment in accordance with the accounting policies set out in section 4.3 of this report, and in accordance with the UNDP reporting requirements, and for such internal controls, as the management determine necessary to enable the preparation of the statement that is free from material misstatements, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an independent opinion on the statement based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform our audit to obtain reasonable assurance that 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 judgement, including the assessment of the risks of material misstatement of the statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the statement 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 organisation's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by program management, as well as evaluating the overall presentation of the statements.

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

Opinion

In our opinion, the attached statement of assets present in all material aspects, the balance of inventory of the UNDP project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme', amounting to asset expenditure amount of USD 1,301,393 as at 31 December 2012 in accordance with UNDP accounting policies described on section 4.3 of this report.

4.1.3 Certification of statement of cash position

The DIM project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' did not maintain a dedicated bank account. Consequently, we have not issued an opinion on the cash position as at 31 December 2012.



Basis of accounting

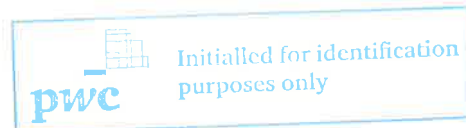
Without modifying our opinion, we draw attention to the accounting policies on section 4.3 of this report, which describe the basis of accounting. The statement has been prepared for purposes of providing information to UNDP.

The engagement leader responsible for the audit resulting in this independent auditor's report is **CPA Stephen Ochieng' Norbert's** - P/No.1819.

PricewaterhouseCoopers

Certified Public Accountants
PwC Tower, Westlands
Nairobi

18 Sept. 2014



4.2 Funds utilisation statement

The funds utilisation statement presented below has been derived from the certified Combined Delivery Reports (CDRs) as presented in the Annex 1 to this report.

	Notes	1 January 2012 to 31 December 2012
		USD
Income		
Funds brought forward/opening balance	4.4.1	13,823,136
Total funds available for use		13,823,136
Expenditure		
Output 00077686 – Disarmament, demobilization and reintegration of ex -combatants	4.4.2	8,011,087
Total		8,011,087
Ending fund balance	4.4.3	5,812,049

The above funds utilisation statement and the accompanying notes on section 4.3 of this report were approved by the management of the UNDP South Sudan Country Office. We have presented the signed financial statements under Annex 2 to this report.

4.3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

a) Basis of preparation

The attached Combined Delivery Report (CDR) and Funds utilization statement have been prepared based on UNDP accounting procedures.

UNDP uses the ERP software (Atlas) for planning and management of resources shared also by other UN agencies UNOPS, UNWOMEN and UNFPA. This software meets general accepted accounting and control standards and integrates all the necessary modules for optimal management of system resources.

Atlas have many and varied report outputs. The principal reference document for this audit is the Combined Delivery Report (CDR) which draws its data from the general ledger and the details of expenditure and resource tables. The expenditure incurred in the CDR is recognised in accordance with UNDP accounting policies.

The Combined Delivery Report (CDR) and the accompanying Funds Accountability Statement is the mandatory and official statement of expenses and funds utilization to be certified.

b) Expenditure

This represents actual expenditure incurred and cleared during the period under review.

c) Cash balance

Cash balance represents the net of funds received less eligible project expenditure.

d) Fixed assets

Assets under the DIM projects are treated as follows:

UNDP differentiate between the following categories of project assets:

1. Project assets recognized as UNDP assets, based on the “use and control” principle (Type A assets) and purchased after 1 January 2012 are recorded in the register, required to be physically verified and certified together with management assets and depreciation is calculated and charged centrally.
2. Development projects assets recognized as UNDP assets based on the “use and control” principle (Type A assets) but purchased pre-January 2012. These assets were fully expensed at the time of purchase and are not in the asset registers. UNDP invoked the transition clause for these assets as allowed under IPSAS 17 and plans to upload them into opening balance on 1 January 2015. At that point the system will retrospectively calculate depreciation and the difference between cost and accumulated depreciation will be credited to equity.
3. Assets delivered to third parties and therefore not “used and controlled” by UNDP should be treated as Type B assets, and not maintained in the books of UNDP Country Office. Type B assets - Project Furniture and Equipment should be expensed in UNDP books by selecting the catalogue for Non UNDP location and should be managed in accordance with the implementing partner’s policies and procedures.

e) Taxation

The project is exempt from tax.

f) Foreign currency

Foreign currency transactions are recorded using the United Nations operational rate of exchange. The reporting currency is United States Dollar (USD).

4.4 Notes to the statement of income and expenditure

4.4.1 Funds brought forward

The project had a balance of funds of USD 13,823,136 as at 31 December 2011 which was surplus of income over expenditure. The amount was carried forward as funds available for use in January 2012.

4.4.2 Output 00077686 – disarmament, demobilization and reintegration of ex-combatants

The costs under this output were incurred in the following activities:

Activity	Amount (USD)
Crisis prevention and recovery	3,705
Programme cost sharing	8,006,634
Governance	748
Total	8,011,087

4.4.3 Ending fund balance

The fund balance as at 31 December 2012 was USD 5,812,049. The balance was a derived fund balance as a surplus of income over expenditure.

Management letter



5. Management letter

5.1 Report of the independent auditor to UNDP on internal controls and systems

We have audited the financial statements of the project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2012 and issued our report on it, as detailed in section 4.2 of this report.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the project's financial statements are free of material misstatement.

The management of UNDP South Sudan is responsible for establishing and maintaining internal controls. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that the assets are safeguarded against loss from unauthorised use or disposition; transactions are executed in accordance with management's authorisation and in accordance with the terms of the agreements; and transactions are recorded properly to permit the preparation of the project financial statements in conformity with the basis of accounting described in section 4.3 of this report. Because of inherent limitations in internal control, errors or fraud may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of project number 00061345 'Multiyear Disarmament, Demobilization and Reintegration Programme' for the year ended 31 December 2012, we obtained an understanding of internal control. With respect to internal control, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the project financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.



Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of and use by UNDP in accordance with the terms of our contract for professional services dated 17 April 2014.

The engagement leader responsible for the audit resulting in this independent auditor's report is **CPA Stephen Ochieng' Norbert's** - P/No.1819.

PricewaterhouseCoopers

Certified Public Accountants
PwC Tower, Westlands
Nairobi

18 Sept. 2014



5.2 Internal controls review

As part of our audit, we reviewed and evaluated the internal controls and systems in order to assess:

- Reliability and integrity of project financial and operational information;
- Effectiveness and efficiency of project operations;
- Safeguarding of project assets; and
- Compliance with legislative mandates, regulations and rules, policies and procedures, as well as donor agreements.

Definition of standard audit ratings in the audit report covering the audit of internal controls and systems are described below.

Satisfactory	Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
Partially Satisfactory	Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
Unsatisfactory	Internal controls, governance and risk management processes were either not established or not functioning well. The issues identified were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

We did not come across any reportable findings under this project.

Area subject to assessment	Rating (satisfactory / Partially satisfactory/ unsatisfactory)	Comments
1. Organisation and staffing		
There are effective work flows and management arrangements which include assignment of authority, accountability and responsibility to staff	Satisfactory	We reviewed the staffing structure and workflow management in UNDP South Sudan office and established that there were effective work flow process guided by an organogram that captured the reporting and accountability structure. We also checked that staff responsibility assignment was captured in detail and well defined at the point of recruitment for staff.
2. Programme and project management		
Controls on approval of project funds	Satisfactory	We obtained the project documents and checked that these were prepared by the project's Operations Specialist, approved by the Programme Manager, reviewed by the PPCU Team Leader and by the Country Director. There was adequate segregation of duties for the expenditure approval and authorisation process.
Consistent monitoring of project status to ensure its towards the objectives of the project	Satisfactory	Continuous field visits were performed by the project management to ascertain the project activities and ensure that the project implementation was in line with the annual work plan and objectives of the project.
Frequent communication/update to the steering committee or the project board	Satisfactory	We verified that there was objective and independent monitoring of project reports in the project board meetings by the country office. We obtained and reviewed the minutes of the meetings held by the project monitoring board on a quarterly basis.
3. Human resources		
Human resources process is competitive and transparent	Satisfactory	From our review of the recruitment process of staff hired within the period, we verified that each recruitment and selection included three basic elements for competitive selection: <ul style="list-style-type: none"> • Vacancy announcement on available post; • Competitive, job-specific assessment of skills and competencies in shortlisting staff and interviewing of the shortlisted staff; and

		<ul style="list-style-type: none"> • Verification of relevant qualifications and credentials, including reference checks on short listed staff.
Effectiveness of the management of project personnel	Satisfactory	<p>We checked the management of staff personnel and there were no instances of weaknesses in staff management. We verified that there was proper and adequate staffing during the period under review.</p> <p>Payroll is centrally processed in the UNDP headquarters in New York. The “Global Payroll Administrator” verifies the benefits and entitlements of staff and creates one-time and recurring earnings and deductions.</p> <p>Once payroll is processed, the country office administrates the disbursement of amounts to the respective employee accounts. The ‘Disbursing Officer - Payroll’ holds the third authority in the payroll processes and performs the monthly payroll final sign-off, once the payroll validation is completed and after the initial signoff is done by the Global Payroll Administrator in the Office. This approval confirms that payroll amounts are correct and ready for disbursement, and automatically sends an email notification to the Global Payroll Services to request payroll finalisation.</p> <p>From our review of staff files, we noted that performance evaluation was done and properly filed in the respective staff files. Contracts for projects staff were maintained in the UNDP country office in Juba and were availed for our review.</p>
4. Finance		
Safe custody and adequate management of cash is in compliance with UNDP policies	Satisfactory	<p>We checked the controls around cash management and established that the petty cash limit of USD 2,500 was set for the UNDP South Sudan office.</p> <p>Cash was maintained in a safe within the finance department and administered by the Petty Cash Cashier, supervised by the Finance Specialist and the Finance Team Leader.</p> <p>The project did not operate a dedicated bank account but all funds received and disbursed were done through the UNDP bank account which was used for its entire operation in the country.</p>
Expenses incurred are as per approved budgets	Stisfactory	<p>We checked that the expenditure incurred under this project was in line with the project work plans and the funds available to the project and there were no funding deficits incurred in the period under review.</p>

Controls around disbursements, payments and cash advances to field offices and project staff	Satisfactory	<p>We reviewed the controls around staff advances and established that advances to staff were made as salary advances, or when there was requirement or entitlement to travel.</p> <p>Salary advances were processed and recovered through the payroll while travel advances were processed through a travel request.</p> <p>As part of the approval process for travel, approving managers were required to certify that there were no alternative means which are feasible to meet the objectives of the proposed travel. For each authorized mission, an approved travel request was required prior to finalizing travel arrangements (issuing tickets, DSA and travel advance).</p>
5. Procurement		
Procurement is competitive, transparent and in accordance with UNDP policies and procedures	Satisfactory	<p>UNDP South Sudan country office had a procurement department for contracting and awarding tenders to various suppliers. The committee comprised of UNDP staff drawn from various departments, including the requesting department/project.</p> <p>From our review of the payment support documents, we verified that competitive procurement was enforced consistently in the period under review.</p>
Appropriate assessment of goods is performed on delivery and performance of contractors is monitored before payment	Satisfactory	<p>The assessment of the project and project activity was carried out by the planning department of the UNDP South Sudan country office and no single contractor was involved in assessment of a project or project activity.</p> <p>From our review of the payment support documents, we noted that a certificate of completion of work and signed proof of delivery of goods were requisite prior to approving payments to the supplier.</p>
6. Asset management		
Project assets are adequately recorded, safeguarded, monitored and periodic verification of the assets performed	Satisfactory	<p>We obtained a fixed asset register for the assets held by the project as at the end of the period. We checked that asset register captured all the relevant details of the assets including:</p> <ul style="list-style-type: none"> • Date of acquisition; • Description of the assets; • Asset serial number; • Location; • Asset purchase value; • Asset tag numbers; • Donor/ fund source; and

		<ul style="list-style-type: none"> • Department assigned. <p>We established that periodic verification and monitoring of the assets was done. We did not carry out a physical verification of assets, as the project assets were transferred to the Disarmament, Demobilization and Reintegration Commission under the Government of South Sudan in the financial year 2013.</p>
7. Cash management		
Controls around cash at bank for project activities	Satisfactory	<p>We checked that bank reconciliations were prepared on a monthly basis and all outstanding items reconciled and investigated. The bank reconciliations were prepared by accountants and reviewed and approved by management level personnel.</p> <p>Bank signatories for the bank accounts held and maintained by UNDP South comprised of management staff at different levels.</p>
Controls around cash held as advances or imprest in any sub office or field office	Not applicable	A review of cash held in UNDP sub-offices was not within the scope of our audit as our audit entailed an audit of the project at UNDP country office in South Sudan.
8. Information systems		
Confirm efficiency and security of information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects	Satisfactory	<p>UNDP South Sudan used Atlas system for its financial reporting. Roles and responsibilities for each staff are clearly defined and set up in the system, including access rights and user levels. These access rights and user levels were based on the staff roles clearly defined in the finance manual.</p> <p>The system was also able to generate reports for the various components of the organisation; these include both country office and projects.</p> <p>This was a decentralised system that was used globally by UNDP agencies, and is adequate for all the operations of the organisation.</p>
9. General Administration		
Controls around travel of project staff, use and maintenance of project vehicles and lease and maintenance of office premises	Satisfactory	<p>Travel of project staff</p> <p>UNDP has two types of travel: Duty travel and Entitlement travel.</p> <p>All Duty travels were approved before the traveller left for the trip and before any payments were made. While on authorised Duty travel, staff were entitled to Daily Subsistence Allowance (DSA), and other travel costs that were not covered by the DSA, e.g. visa costs and terminal allowances.</p> <p>Travel advances were processed through approval of travel requests prior to the trip, and accounted for through a post-travel report which staff were required to submit to the</p>

		<p>authorizing unit within two weeks from completion of travel.</p> <p>Entitlement travel advances were issued and approved in line with the provisions of the UNDP Administrative Services guidelines. These related to advances to staff during travel such as family visits, rest and recuperation, leave and medical evacuation. Such travel can be ad hoc and is processed on need basis.</p> <p>Maintenance of project vehicles</p> <p>Project vehicles were recorded in the asset register by their vehicle registration number against the details of the respective chasis numbers. We did not conduct an assets verification as the assets had been transferred to the Government of South Sudan in financial year ended December 2013.</p> <p>Vehicles in UNDP South Sudan were only insured under third party insurance which was a local requirement for their operation within the country.</p> <p>Lease and maintenance of office premises</p> <p>The UNDP South Sudan offices were located along Ministries Road, Juba. The offices are maintained by UNDP South Sudan and are insured locally.</p>
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In conclusion, the overall internal control and systems environment is considered satisfactory. The Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.

5.3 Detailed audit findings and recommendations

During the course of the audit, we identified areas where we believe that it may be appropriate for management to consider improvements to the accounting and control systems. We have detailed below, our findings and recommendations and control weaknesses identified in the course of our audit.

Our audit findings and recommendations have been set out in a format which summarises the control improvement, outlines the nature of the findings which gave rise to the recommendations and identifies the risks to which the project may be exposed as follows:

1. Issue title;
2. Observation;
3. Criteria;
4. Cause;
5. Impact;
6. Priority;
7. Recommendation;
8. Management comments; and
9. Auditor's response, where the management disagrees with the recommendation.

The table below summarises the nature and urgency of the recommendations. The recommendations have been graded as follows:

High priority	Prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP.
Medium priority	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.
Low priority	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.

There were no reportable findings under this project.

Follow up of prior audit recommendations

6. Follow up of prior year audit recommendations

As part of the Terms of Reference (ToR), we carried out a follow up review of the prior period audit recommendations from the signed audit report DDR project for the year ended 31 December 2011 conducted by Ernst & Young, South Sudan in November 2012. We, therefore, present our findings as follows:

Details of the finding	Recommendation	Management comments	Auditor's assessment of the progress in implementation
<p>Weak controls over asset movement</p> <p>We noted that the controls over the movement of assets in and out of the UNDP South Sudan Country Office are weak.</p> <p>Physical checks or registration of assets such as laptops is not done for persons entering or leaving the compound.</p>	<p>Management should strengthen procedures over the movement of assets in and out of the UNDP compound. For example, persons entering or leaving the compound should record any laptops or assets they have.</p>	<p>Preventive measures:</p> <p>UNDP will continue to tighten security measures to prevent unauthorized exit of general office assets; security arrangements to ensure personal and UNDP-issued items to staff are also in place.</p> <p>In order to effectively prevent such incidents in future, UNDP will ensure that all doors, windows, drawers and safes are properly locked at the end of the days as well as during staff absence from the office.</p> <p>If there is any suspicion that keys have been compromised, then staff members are responsible to report the incident and ensure that locks are replaced immediately. Unit safes can also be used to keep sensitive/valuable items.</p> <p>Control of office keys</p> <p>UNDP will ensure that staff/units submit their office keys to security at the reception at the end of the day, unless otherwise decided by the Unit Head. This procedure will ensure that in times of an emergency or fire, access to the office by security is possible. Keys to safes/drawers should however be carried by the authorized staff. UNDP Security will maintain a key register to record the issue and receipt of keys. For staff working in government offices, UNDP advises staff to ensure valued items are kept in the safe or on hand</p> <p>Staff accountability</p> <p>Staffs are personally accountable for UNDP issued items and may therefore be financially liable in the event that it is ascertained that</p>	<p>From our assessment of the control environment and activities at the UNDP Juba office, we deemed the controls as sufficient for the nature and operations of the agency.</p> <p>We also reviewed the asset movement controls in acquiring, handling, transferring and disposal of assets and noted that these were properly enforced.</p> <p>Recommendation closed.</p>

Details of the finding	Recommendation	Management comments	Auditor's assessment of the progress in implementation
		the loss was as a result of negligence.	
<p>Significant turnover in the position of project manager</p> <p>We noted that the project has had three successive project managers since the project inception in 2009. Significant staff turnover may impact on project implementation.</p>	<p>UNDP should reconsider the terms on which the project manager's position is contracted to avoid high staff turnovers.</p>	<p>The turnover in the position of the DD project manager was caused by several short-term gaps that existed in the implementation closing dates approved by the MDTF oversight committee (Steering committee) in the period December 2012 until December 2012. The DTF approved several no-cost-extension of the DDR programme for the periods January-30 June 2012; July-December 2011, January-June 2012, and finally Jul-December 2012. The six-monthly approval DDR programme extension did not allow for timely appointment into the project manager post. The appointments could only be made using the individual contract (IC) modality due to the several six-month period approved for extension of the programme implementation. This situation led to appointment of two DDR project managers in 2011 until June 2012, after a former DDR project manager left in early June 2011 due to review of positions.</p>	<p>The project was operationally closed in December 2012. There was no change of management from 2012 to close of the project in 2012.</p> <p>Recommendation Closed</p>
<p>Variances in the CDR and the ledger amounts</p> <p>We noted inadequate country office procedures in the reconciliations of the ledger balances and the Combined Delivery Report (CDR)</p>	<p>Management should put procedures in place to have the periodic review of the CDR to ensure that expenditure is properly classified. Any anomalies identified should be resolved in reasonable time.</p>	<p>This was a system/technical challenge with the ERP system while transferring agency expenditure from Sudan business unit upon independence of the country in July 2012. While the expenditure detail and the ledger show the correct balance by using the implementing agent code, the CDR was picking GL analysis types for classification of expenditure and hence the variance. The recommendation is nonetheless noted for future action.</p>	<p>We obtained a detailed listing of the expenses incurred under the project and the total amount agreed to the amount reported in the CDR.</p> <p>Recommendation closed</p>

Annexes

Combined Delivery Report By Project

UN Development Programme
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Selection Criteria:

Business Unit : 88D10
Period : Jan-Dec (2012)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : 80471
Selected Outputs : 00077686

Project Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2012)		
Output # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Dept: 47101 (South Sudan - Central)

Fund : 30011 (Programme cost sharing WB1)

71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	332,542.80	332,542.80
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	19,142.32	19,142.32
71405 - Service Contracts-Individuals	0.00	0.00	478,223.95	478,223.95
71635 - Travel - Other	0.00	0.00	92,115.93	92,115.93
72105 - Svc Co-Construction & Engineer	0.00	0.00	37,712.34	37,712.34
72110 - Svc Co-Agricultural Management	0.00	0.00	7,999.00	7,999.00
72145 - Svc Co-Training and Educ Serv	0.00	0.00	1,987,818.00	1,987,818.00
72205 - Office Machinery	0.00	0.00	2,658.00	2,658.00
72445 - Common Services-Communications	0.00	0.00	66,110.00	66,110.00
72505 - Stationery & other Office Supp	0.00	0.00	17,574.00	17,574.00
73105 - Rent	0.00	0.00	2,895.00	2,895.00
73110 - Custodial & Cleaning Services	0.00	0.00	13,800.00	13,800.00
73125 - Common Services-Premises	0.00	0.00	107,242.00	107,242.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	344,994.00	344,994.00
73406 - Maintenance of Equipment	0.00	0.00	304,757.74	304,757.74
74510 - Bank Charges	0.00	52.85	0.00	52.85
74525 - Sundry	0.00	0.00	128,592.58	128,592.58
75105 - Facilities & Admin - Implement	0.00	275,379.66	0.00	275,379.66
75115 - Facilities & Admin - OH & Ind	0.00	0.00	159,788.00	159,788.00
75705 - Learning costs	0.00	0.00	9,964.68	9,964.68
Total for Fund 30011	0.00	275,432.31	4,093,730.32	4,369,162.63
Total for Dept : 47101	0.00	275,432.31	4,093,730.32	4,369,162.63

Dept: 47103 (South Sudan - Crisis Prev&Rcvr)

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
71305 - Local Consult.-Sht Term-Tech	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72145 - Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00
72445 - Common Services-Communications	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	0.00	0.00	0.00
73125 - Common Services-Premises	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	242.41	0.00	242.41
75115 - Facilities & Admin - OH & Ind	0.00	0.00	0.00	0.00

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Combined Delivery Report By Project

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Project Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2012)		
Output # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75712 - TrWrkshp&Conf - Honorariums	0.00	3,463.00	0.00	3,463.00
Total for Fund 30000	0.00	3,705.41	0.00	3,705.41
Fund : 30011 (Programme cost sharing WB1)				
61305 - Salaries - IP Staff	0.00	421,023.28	0.00	421,023.28
61310 - Post Adjustment - IP Staff	0.00	184,865.66	0.00	184,865.66
62305 - Dependency Allowances-IP Staff	0.00	41,266.87	0.00	41,266.87
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	129,003.52	0.00	129,003.52
62315 - Contrib. to medical, social in	0.00	22,949.20	0.00	22,949.20
62320 - Mobility, Hardship, Non-remova	0.00	60,603.92	0.00	60,603.92
62335 - Hazard Duty Station Allow-IP	0.00	16,128.22	0.00	16,128.22
62340 - Annual Leave Expense - IP	0.00	25,993.28	0.00	25,993.28
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	126,375.31	0.00	126,375.31
63335 - Home Leave Trvl & Allow-IP Stf	0.00	25,052.08	0.00	25,052.08
63340 - Proc trips/Rest & Recup-IP Stf	0.00	46,589.12	0.00	46,589.12
63365 - Special Oper Living Allow-IP	0.00	262,436.45	0.00	262,436.45
63370 - Assignment Allowance-IP Staff	0.00	8,789.21	0.00	8,789.21
63530 - Contribution to EOS Benefits	0.00	15,147.30	0.00	15,147.30
63535 - Contribution to Security	0.00	24,235.50	0.00	24,235.50
63540 - Contribution to Training	0.00	6,058.92	0.00	6,058.92
63545 - Contribution to ICT	0.00	9,088.29	0.00	9,088.29
63550 - Contributions to MAIP	0.00	1,211.79	0.00	1,211.79
63555 - Contribution to UN JFA	0.00	10,906.07	0.00	10,906.07
63560 - Contributions to Appendix D	0.00	1,817.72	0.00	1,817.72
64306 - Appointment-Ticket Costs	0.00	20,780.00	0.00	20,780.00
64307 - Appointment-Subsistence Allow	0.00	4,984.50	0.00	4,984.50
64310 - Separations - IP Staff	0.00	23,873.51	0.00	23,873.51
65115 - Contributions to ASHI Reserve	0.00	39,382.77	0.00	39,382.77
65135 - Payroll Mgt Cost Recovery ATLA	0.00	4,570.98	0.00	4,570.98
71135 - Appoint/Sep Cost Incl Trvl-ALD	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	383,184.13	0.00	383,184.13
71210 - Intl Consultants-Sht Term-Supp	0.00	1,465.66	0.00	1,465.66
71305 - Local Consult.-Sht Term-Tech	58,772.72	13,894.74	0.00	72,667.46
71310 - Local Consult.-Short Term-Supp	60,829.21	3,976.04	0.00	64,805.25
71405 - Service Contracts-Individuals	0.00	1,088,705.98	0.00	1,088,705.98
71410 - MAIP Premium SC	0.00	466.98	0.00	466.98
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71440 - Appendix D SC	0.00	29.17	0.00	29.17
71505 - UN Volunteers-Stipend & Allow	0.00	308,647.34	0.00	308,647.34
71510 - UNV Settling-In-Grant	0.00	4,783.70	0.00	4,783.70
71520 - UNV-Language Allowance	0.00	1,820.23	0.00	1,820.23
71525 - UNV-Hazard Pay	0.00	5,648.00	0.00	5,648.00
71530 - UNV-Rest and Recuperation	0.00	93,366.22	0.00	93,366.22
71535 - UNV-Medical Insurance	0.00	10,908.81	0.00	10,908.81
71540 - UNV-Global Charges	0.00	18,752.94	0.00	18,752.94
71545 - UNV-Home Leave Travel & Allowa	0.00	1,638.21	0.00	1,638.21
71550 - UNV-Resettlement Allowance	0.00	13,651.78	0.00	13,651.78
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	13,800.00	0.00	13,800.00
71590 - UNV HQ use only	0.00	47,301.72	0.00	47,301.72
71605 - Travel Tickets-International	0.00	24,718.20	0.00	24,718.20
71610 - Travel Tickets-Local	0.00	19,500.00	0.00	19,500.00
71615 - Daily Subsistence Allow-Intl	0.00	91,453.85	0.00	91,453.85

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Project Id : 00061345 Multi Year Disarmament, Demob.		Period : Jan-Dec (2012)		
Output # : 00077686 Multi Year Disarmament, Demob.		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71620 - Daily Subsistence Allow-Local	0.00	156,763.57	0.00	156,763.57
71625 - Daily Subsist Allow-Mtg Partic	0.00	12,284.51	0.00	12,284.51
71630 - Shipment	0.00	4,399.00	0.00	4,399.00
71635 - Travel - Other	0.00	6,439.07	0.00	6,439.07
72105 - Svc Co-Construction & Engineer	0.00	29,097.00	0.00	29,097.00
72120 - Svc Co-Trade and Business Serv	0.00	9.75	0.00	9.75
72145 - Svc Co-Training and Educ Serv	0.00	0.00	0.00	0.00
72180 - Svc Co-Education & Health Serv	0.00	3,600.00	0.00	3,600.00
72210 - Machinery and Equipment	0.00	21,148.39	0.00	21,148.39
72215 - Transporation Equipment	0.00	519,970.29	0.00	519,970.29
72220 - Furniture	0.00	- 135.42	0.00	- 135.42
72225 - Sale of Equip & Furniture	0.00	136.84	0.00	136.84
72311 - Fuel, petroleum and other oils	9,877.42	20,790.07	0.00	30,667.49
72330 - Medical Products	0.00	327.05	0.00	327.05
72335 - Pharmaceutical Products	0.00	1,900.85	0.00	1,900.85
72350 - Medical Kits	0.00	100.00	0.00	100.00
72401 - Prefab structure/other buildin	0.00	547,451.20	0.00	547,451.20
72405 - Acquisition of Communic Equip	0.00	303,575.86	0.00	303,575.86
72415 - Courier Charges	0.00	2,183.55	0.00	2,183.55
72425 - Mobile Telephone Charges	0.00	10,693.74	0.00	10,693.74
72440 - Connectivity Charges	0.00	472,498.77	0.00	472,498.77
72445 - Common Services-Communications	0.00	3,020.77	0.00	3,020.77
72505 - Stationery & other Office Supp	4,838.71	19,843.72	0.00	24,682.43
72510 - Publications	0.00	5,338.07	0.00	5,338.07
72515 - Print Media	0.00	1,287.85	0.00	1,287.85
72605 - Grants to Instit & other Benef	0.00	27,717.31	0.00	27,717.31
72615 - Micro Capital Grants-Other	0.00	1,444,140.04	0.00	1,444,140.04
72715 - Hospitality Catering	0.00	0.00	0.00	0.00
72815 - Inform Technology Supplies	0.00	11,629.00	0.00	11,629.00
73105 - Rent	0.00	4,559.61	0.00	4,559.61
73115 - Moving Expenses	0.00	4,427.35	0.00	4,427.35
73125 - Common Services-Premises	0.00	232,327.90	0.00	232,327.90
73405 - Rental & Maint-Other Office Eq	4,838.71	237.86	0.00	5,076.57
73408 - Maintenance of Equipment	0.00	326.65	0.00	326.65
73410 - Maint, Oper of Transport Equip	4,838.71	37,035.03	0.00	41,873.74
73505 - Reimb to UNDP for Supp Srvs	0.00	117,408.16	0.00	117,408.16
73520 - Reimb UN Sys Entlty Supp Srvs	0.00	8,365.30	0.00	8,365.30
74110 - Audit Fees	0.00	57,352.00	0.00	57,352.00
74120 - Capacity Assessment	0.00	44,762.69	0.00	44,762.69
74205 - Audio Visual Productions	0.00	24,113.50	0.00	24,113.50
74210 - Printing and Publications	0.00	192,564.74	0.00	192,564.74
74225 - Other Media Costs	0.00	24,293.50	0.00	24,293.50
74305 - Contributions to CCAQ	0.00	307.98	0.00	307.98
74325 - Contrib To CO Common Security	0.00	79,134.00	0.00	79,134.00
74505 - Insurance	0.00	- 92.48	0.00	- 92.48
74607 - Warranty Expense	0.00	180.00	0.00	180.00
74510 - Bank Charges	0.00	11,996.02	0.00	11,996.02
74520 - Storage	0.00	19,346.37	0.00	19,346.37
74525 - Sundry	0.00	39,804.96	0.00	39,804.96
74696 - PP&E Expensed Items	0.00	16,086.66	0.00	16,086.66
74705 - Port Operation	0.00	11,440.00	0.00	11,440.00
74720 - Distribution Cost	0.00	1,929.82	0.00	1,929.82
74725 - Other L T S H	0.00	3,410.35	0.00	3,410.35
75105 - Facilities & Admin - Implement	- 79,368.42	700,030.04	40,101.04	660,762.66

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Project Id : 00061345 Multi Year Disarmament, Demob.		Period :	Jan-Dec (2012)	
Output # : 00077686 Multi Year Disarmament, Demob.		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75115 - Facilities & Admin - OH & Ind	0.00	0.00	0.00	0.00
75705 - Learning costs	0.00	14,559.04	0.00	14,559.04
75707 - Learning - subsistence allowan	0.00	24,392.14	0.00	24,392.14
75708 - Learning - subcontracts	0.00	28,207.79	0.00	28,207.79
75709 - Learning - training of counter	0.00	32,120.00	0.00	32,120.00
75710 - Participation of counterparts	0.00	- 265.86	0.00	- 265.86
75711 - TrnWrkshp&Conf - Stipends	0.00	124.07	0.00	124.07
75712 - TrnWrkshp&Conf - Honorariums	0.00	7,188.20	0.00	7,188.20
76120 - Unrealized Loss	0.00	7,050.76	0.00	7,050.76
76125 - Realized Loss	0.00	3,821.82	0.00	3,821.82
76130 - Unrealized Gain	0.00	- 6,811.60	0.00	- 6,811.60
76135 - Realized Gain	0.00	- 1,172.66	0.00	- 1,172.66
77305 - Salaries - IP Staff-TA	0.00	42,978.64	0.00	42,978.64
77306 - Appoint-Tk cost-IP Staff-TA	0.00	1,200.00	0.00	1,200.00
77307 - Appoint-Sub Allow-IP Staff-TA	0.00	4,993.80	0.00	4,993.80
77309 - Appoint-shipment-IP Staff-TA	0.00	2,180.00	0.00	2,180.00
77310 - Post Adjustment - IP Staff-TA	0.00	22,864.64	0.00	22,864.64
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,359.52	0.00	1,359.52
77320 - Assg hardship & mob allow-TA	0.00	11,626.64	0.00	11,626.64
77345 - Dep Allowances-IP Staff-TA	0.00	7,810.64	0.00	7,810.64
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	5,676.11	0.00	5,676.11
77365 - Spec Oper Living Allow-IP-TA	0.00	11,624.00	0.00	11,624.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	13,077.44	0.00	13,077.44
77385 - Contribution to Security	0.00	2,633.76	0.00	2,633.76
77386 - Contribution to ICT_TA	0.00	987.68	0.00	987.68
77395 - MAIP Premium TA/IP	0.00	131.68	0.00	131.68
77396 - PAYROLL MGT COST RECOVERY	0.00	515.04	0.00	515.04
77397 - Appendix D TA/IP	0.00	197.52	0.00	197.52
77630 - Dep Exp Owned - ITC	0.00	244.00	0.00	244.00
77660 - Dep Exp Owned -Vehicle	0.00	139.00	0.00	139.00
Total for Fund 30011	64,427.06	9,177,859.84	40,101.04	9,282,387.94
Total for Dept : 47103	64,427.06	9,181,565.24	40,101.04	9,286,093.34
Dept: 47104 (South Sudan - DemGovernance)				
Fund : 30011 (Programme cost sharing WB1)				
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 747.87	0.00	- 747.87
Total for Fund 30011	0.00	- 747.87	0.00	- 747.87
Total for Dept : 47104	0.00	- 747.87	0.00	- 747.87
Dept: 47130 (South Sudan - Global Fund Unit)				
Fund : 30011 (Programme cost sharing WB1)				
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	- 1,022.74	0.00	- 1,022.74

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Combined Delivery Report By Project

UN Development Programme
Report ID ungldrp

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Project Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2012)		
Output # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 30011	0.00	-1,022.74	0.00	-1,022.74
Total for Dept : 47130	0.00	-1,022.74	0.00	-1,022.74
Total for Output : 00077686	64,427.06	9,455,226.94	4,133,831.36	13,653,485.36
Project Total :	64,427.06	9,455,226.94	4,133,831.36	13,653,485.36

UNDP expenditure amounted to USD 9,455,227. However, this included micro-grants amounts awarded to responsible parties amounting to USD 1,444,140. Expenditure incurred by responsible parties was not within the scope of the audit as per the terms of reference (TOR). Therefore, the audit opinion is only based on an amount of USD \$8,011,087.



Signed By :

[Signature]

Date :

31 May 2013

Signed By :

Date :

[Signature]



Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2012)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : 00077686

Project Id : ALL Output # : ALL		Period : Jan-Dec (2012) Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
47101 - South Sudan - Central	0.00	275,432.31	4,093,730.32	4,369,162.63
47103 - South Sudan - Crisis Prev&Rcvr	64,427.06	9,181,565.24	40,101.04	9,286,093.34
47104 - South Sudan - DemGovernance	0.00	- 747.87	0.00	- 747.87
47130 - South Sudan - Global Fund Unit	0.00	- 1,022.74	0.00	- 1,022.74





Funds Utilization

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2012)
Selected Project Id : ALL
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : 00077686

Project/Award: 00061345 Multi Year Disarmament, Demob.

Period : As at Dec 31, 2012

Output #	00077686	Impl. Partner : 02885 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			3,115.00
Undepreciated Fixed Assets			14,107.00
Inventory			0.00
Prepayments			0.00
Commitments			141,573.01



Combined Delivery Report By Project

UN Development Programme
Report ID: unglodrp

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Run Time: 31-05-2013 08:05:00

Schedule to Combined Delivery Report IPSAS Adjustments as at 1 January 2012

Selection Criteria :

Business Unit : SSD10
Selected Project(s): ALL
Selected Fund Code : ALL
Selected Output(s): 00077686

Project Id : 00061345 Multi Year Disarmament, Demob. Output # : 00077686 Multi Year Disarmament, Demob. Impl. Partner : 02885 UNDP (Direct Execution)				
Description	Account	Fund	Donor	Amount
Unliquidated Obligations	21015	30011-Programme	00015-IBRD	554,399.44
Total for Output : 00077686				554,399.44
Project Total :				554,399.44

NOTES :

UNDP adopted IPSAS on 1 January 2012 which recognizes an expense based on goods received and/or services rendered. Consequently, expenses related to some IPSAS opening balance would be duplicated in the 2012 CDRs because of the following:

- 1 Goods received or services rendered in 2012 on non-fixed asset open purchase orders raised prior to 2012 would be recognized as an expense in 2012. These were ULOs in 2011
- 2 2012 Inventory opening balances would be expensed in 2012 when goods are consumed or delivered
- 3 2012 Prepaid opening balances would be expensed in 2012 when goods are received or services rendered

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Management assets for UNDP South Sudan for the period 2011 to 2012

TOTAL MANAGMENT ASSETS COSTS , 1,301,393.15

BU	Asset ID	Profile ID	Description	Status	Serial ID	Model	Acq Date	Cost (USD)	Fund Code	DEPTID	Imp. Agent	Donor	Project ID	Location	Capitalize	PO No.	Receipt No
SDN10	000000002426	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005789	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002427	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005792	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	CES	Capitalize	0000010096	0000012759
SDN10	000000002428	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005811	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002429	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005825	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Yambio	Capitalize	0000010096	0000012759
SDN10	000000002430	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-907005703	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002431	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005979	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	CES	Capitalize	0000010096	0000012759
SDN10	000000002432	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-607006128	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Bor	Capitalize	0000010096	0000012759
SDN10	000000002433	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-707005926	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002434	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-907006107	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Yambio	Capitalize	0000010096	0000012759
SDN10	000000002435	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-907006124	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002436	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-X07005922	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Wau	Capitalize	0000010096	0000012759
SDN10	000000002437	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-X07006178	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Rumbek	Capitalize	0000010096	0000012759
SDN10	000000002438	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-207006319	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002439	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-307006331	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Rumbek	Capitalize	0000010096	0000012759
SDN10	000000002440	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-407006273	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Wau	Capitalize	0000010096	0000012759
SDN10	000000002441	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-507006282	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Kwajok	Capitalize	0000010096	0000012759
SDN10	000000002218	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-307006282	HZJ76LRKMRS	31/07/2009	51,628.31	30000	47003	001981	00137	00063343	Aweil	Capitalize	0000010096	0000012928
SDN10	000000002217	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-407006323	HZJ76LRKMRS	31/07/2009	51,628.31	30000	47003	001981	00137	00063343	Aweil	Capitalize	0000010096	0000012928
SDN10	000000002636	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-907006141	HZJ76LRKMRS	31/07/2009	51,628.31	30000	47003	001981	00137	00063343	Kwajok	Capitalize	0000010096	0000012928
SDN10	000000002219	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-607006274	HZJ76LRKMRS	31/07/2009	51,628.31	30000	47003	001981	00137	00063343	Bor	Capitalize	0000010096	0000012928
SDN10	N/A	Vehicle	Toyota Corolla	In Service	JTDBR22E803101160	1ZZ-EF1794ML	2005	17,555.00	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTERB71J900026187	HZJ-0476664	2005	33,100.00	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Hilux Double	In Service	AHTFK226803004051	S25629546	2006	19,043.03	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser - 5	In Service	JTECB01J801026527	1HZ20510487	2006	26,069.55	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser Har	In Service	JTERB71J800026228	1HZ4164ML	2005	33,100.00	30000	47003	001981			Juba	Non capitalize		
								1,147,074.90									



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DEVELOPMENT

SDN10	000000001819	Electrical	Dell Latitude	In Service	OG983N-12961-947-2126-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001821	Electrical	Dell Latitude	In Service	CN-OX574R-12961-968FOB1-A00	Latitude 6400	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001826	Electrical	Dell Latitude	In Service	OG983N-12961-9472274	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001831	Electrical	Dell Latitude	In Service	OG983N-12961-947-4187	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001824	Electrical	Dell Latitude	In Service	OFT-292-12961-72E-A250	LatitudeD620	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001850	Electrical	Dell Latitude	In Service	OKU184-12961-871B448	LatitudeD620	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001615	Electrical	Dell Latitude	In Service	OG983N-12961-9474710	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001828	Electrical	Dell Latitude	In Service	OG983N-12961-9472348	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001829	Electrical	Dell Latitude	In Service	OG983N-12961-9474202	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001626	Electrical	Dell Latitude	In Service	CN-OG983N-12961-9472259-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001617	Electrical	Dell Latitude	In Service	CN-OG983N-12961-970G04Q-A03	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001620	Electrical	Dell Latitude	In Service	CN-OG983N-12961-9474185-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	1622	Electrical	Dell Latitude	In Service	OG983N-12961-9472286	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001855	Electrical	Dell Latitude	In Service	OG983N-12961-9474217	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001856	Electrical	Dell Latitude	In Service	OG983N-12961-9472339	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001857	Electrical	Dell Latitude	In Service	OG983N-12961-9474879	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001854	Electrical	Dell Latitude	In Service	CN-OG983N-12961-947-2294-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001862	Electrical	Dell Latitude	In Service	OG983N-12961-9472283	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001613	Electrical	Dell Latitude	In Service	CN-OG983-12961-9472185-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001823	Electrical	Dell Latitude	In Service	CN-OKX350-12961-7504219-A02	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001862	Electrical	Dell Latitude	In Service	OD695C-70166-970G025	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Wau	Capitalize	0000010536	0000013234
SDN10	000000001863	Electrical	Dell Latitude	In Service	OD695C-70166-88KG2YP-A00	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Wau	Capitalize	0000010536	0000013234
SDN10	000000002650	Electrical	Dell Latitude	In Service	OG983N-129619474805	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Yambio	Capitalize	0000010536	0000013234
SDN10	000000002651	Electrical	Dell Latitude	In Service	OD695C-70166970G05P	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Yambio	Capitalize	0000010536	0000013234
SDN10	000000002652	Electrical	Dell Latitude	In Service	CN-OG983N-12961-947-2018-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	000000002653	Electrical	Dell Latitude	In Service	OG983N-129619474794	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	000000002654	Electrical	Dell Latitude	In Service	OG983N-12961-472310	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	000000002235	Electrical	Dell Latitude	In Service	FJP8CK1	Latitude 6400	05/06/2009	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310

UNITED NATIONS
DEVELOPMENT PROGRAM

SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2428-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2431-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2435-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2426-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2451-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2442-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Projectors	In Stock	EYJ81010019480192B5901	06/07/2010	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010569	0000013012
SDN10		Electrical	Projectors	In Stock	EYJ8101001948019495901	06/07/2010	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010569	0000013012
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2405-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10			9 Lap top Bags		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			7 projector screen		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			5 Automatic Voltage regulator		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			39 adobe acrobat 9 reader		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-04074	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12429	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12659	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12770	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-13315	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-13609	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12172	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12780	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12803	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12863	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-13157	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-13455	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			11 Red Line Cable		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line Antena		2048-4027-00084	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			6 Generator air filter		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			12 fuel filters		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187040033	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187040032	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187040025	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187015416	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187040040	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187015412	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		

Installed for
purpose only



SDN10		D-Link USB adapter	P1F0187040022	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187015415	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187015413	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187040035	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187015417	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187040036	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187040021	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DR5A27A000968	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC276008175	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC276008145	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC166004106	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRCA276008179	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC276008144	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC276008177	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		Linksys WBS54GC-EU	260039344193	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		Linksys WBS54GC-EU	260039344193	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		Linksys WBS54GC-EU	260039344193	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		23 Screen Wipers	N/A	08-Sep-09	Not Known	47003	001981	00137			
					Grant Total	1,301,393.15					

Name
Prepared by: Blessing Kachere (Contract Officer)

Signature

Submitted by: David Fehnitola (DDR Operations Manager)

Cleared by: Anthony Abogo (Team Leader COB)

Cleared by: Anthony Abogo (CO Asset Management Associate)

Approved by: Mulugeta Abebe (Operations Manager)



Statement of management's responsibilities

It is the responsibility of the management team to prepare the financial statements for each financial year which give a true and fair view of the state of affairs of UNDP South Sudan, Project number 0061345 – 'Multi Year Disarmament, Demobilisation and Reintegration Programme', as at the end of the financial year and of the results for that year. Management are also required to ensure UNDP South Sudan keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of Project number 0061345. They are also responsible for safeguarding the assets procured under Project number 0061345.

Management accept responsibility for the financial statements, which have been prepared based on UNDP accounting policies and supported by reasonable and prudent judgments and estimates, in conformity with the organization's accounting policies set out in the report. Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of Project number 0061345 – 'Multi Year Disarmament, Demobilisation and Reintegration Programme' and of its results for the year. Management further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.



Project manager
DDR Programme



Deputy Country Director, Operations
UNDP South Sudan



Management assets for UNDP South Sudan for the period 2011 to 2012

TOTAL MANAGMENT ASSETS COSTS , 1,301,393.15

BU	Asset ID	Profile ID	Description	Status	Serial ID	Model	Acq Date	Cost (USD)	Fund Code	DEPTID	Imp. Agent	Donor	Project ID	Location	Capitalize	PO No.	Receipt No
SDN10	000000002426	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005789	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002427	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005792	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	CES	Capitalize	0000010096	0000012759
SDN10	000000002428	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005811	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002429	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005825	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Yambio	Capitalize	0000010096	0000012759
SDN10	000000002430	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-907005703	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002431	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-107005979	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	CES	Capitalize	0000010096	0000012759
SDN10	000000002432	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-607006128	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Bor	Capitalize	0000010096	0000012759
SDN10	000000002433	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-707005926	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002434	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-907006107	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Yambio	Capitalize	0000010096	0000012759
SDN10	000000002435	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-907006124	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002436	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-X07005922	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Wau	Capitalize	0000010096	0000012759
SDN10	000000002437	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-X07006178	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Rumbek	Capitalize	0000010096	0000012759
SDN10	000000002438	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-207006319	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002439	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-307006331	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Rumbek	Capitalize	0000010096	0000012759
SDN10	000000002440	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-407006273	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Wau	Capitalize	0000010096	0000012759
SDN10	000000002441	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-507006282	HZJ76LRKMRS	31/7/2009	50,730.88	30000	47003	001981	00141	00049071	Kwajok	Capitalize	0000010096	0000012759
SDN10	000000002218	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-307006282	HZJ76LRKMRS	31/07/2009	51,628.31	30000	47003	001981	00137	00063343	Aweil	Capitalize	0000010096	0000012928
SDN10	000000002217	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-407006323	HZJ76LRKMRS	31/07/2009	51,628.31	30000	47003	001981	00137	00063343	Aweil	Capitalize	0000010096	0000012928
SDN10	000000002636	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-907006141	HZJ76LRKMRS	31/07/2009	51,628.31	30000	47003	001981	00137	00063343	Kwajok	Capitalize	0000010096	0000012928
SDN10	000000002219	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTEEB71J-607006274	HZJ76LRKMRS	31/07/2009	51,628.31	30000	47003	001981	00137	00063343	Bor	Capitalize	0000010096	0000012928
SDN10	N/A	Vehicle	Toyota Corolla	In Service	JTDBR22E803101160	1ZZ-EF1794ML	2005	17,555.00	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser Hardtop 5 Doors	In Service	JTERB71J900026187	HZJ-0476664	2005	33,100.00	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Hilux Double	In Service	AHTFK226803004051	S25629546	2006	19,043.03	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser - 5	In Service	JTECB01J801026527	1HZ20510487	2006	26,069.55	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser Har	In Service	JTERB71J800026228	1HZ4164ML	2005	33,100.00	30000	47003	001981			Juba	Non capitalize		
								1,147,074.90									



Initialled for identification
managers only

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DEVELOPMENT

SDN10	000000001819	Electrical	Dell Latitude	In Service	OG983N-12961-947-2126-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001821	Electrical	Dell Latitude	In Service	CN-OX574R-12961-968FOB1-A00	Latitude 6400	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001826	Electrical	Dell Latitude	In Service	OG983N-12961-9472274	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001831	Electrical	Dell Latitude	In Service	OG983N-12961-947-4187	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001824	Electrical	Dell Latitude	In Service	OFT-292-12961-72E-A250	LatitudeD620	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001850	Electrical	Dell Latitude	In Service	OKU184-12961-871B448	LatitudeD620	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001615	Electrical	Dell Latitude	In Service	OG983N-12961-9474710	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001828	Electrical	Dell Latitude	In Service	OG983N-12961-9472348	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001829	Electrical	Dell Latitude	In Service	OG983N-12961-9474202	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001626	Electrical	Dell Latitude	In Service	CN-OG983N-12961-9472259-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001617	Electrical	Dell Latitude	In Service	CN-OG983N-12961-970G04Q-A03	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001620	Electrical	Dell Latitude	In Service	CN-OG983N-12961-9474185-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	1622	Electrical	Dell Latitude	In Service	OG983N-12961-9472286	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001855	Electrical	Dell Latitude	In Service	OG983N-12961-9474217	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001856	Electrical	Dell Latitude	In Service	OG983N-12961-9472339	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001857	Electrical	Dell Latitude	In Service	OG983N-12961-9474879	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001854	Electrical	Dell Latitude	In Service	CN-OG983N-12961-947-2294-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001862	Electrical	Dell Latitude	In Service	OG983N-12961-9472283	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001613	Electrical	Dell Latitude	In Service	CN-OG983-12961-9472185-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001823	Electrical	Dell Latitude	In Service	CN-OKX350-12961-7504219-A02	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001862	Electrical	Dell Latitude	In Service	OD695C-70166-970G025	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Wau	Capitalize	0000010536	0000013234
SDN10	000000001863	Electrical	Dell Latitude	In Service	OD695C-70166-88KG2YP-A00	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Wau	Capitalize	0000010536	0000013234
SDN10	000000002650	Electrical	Dell Latitude	In Service	OG983N-129619474805	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Yambio	Capitalize	0000010536	0000013234
SDN10	000000002651	Electrical	Dell Latitude	In Service	OD695C-70166970G05P	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Yambio	Capitalize	0000010536	0000013234
SDN10	000000002652	Electrical	Dell Latitude	In Service	CN-OG983N-12961-947-2018-A01	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	000000002653	Electrical	Dell Latitude	In Service	OG983N-129619474794	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	000000002654	Electrical	Dell Latitude	In Service	OG983N-12961-472310	E6400ATG	08-Sep-09	2,461.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	000000002235	Electrical	Dell Latitude	In Service	FJP8CK1	Latitude 6400	05/06/2009	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310

UNITED NATIONS
DEVELOPMENT PROGRAM

SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2428-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2431-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2435-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2426-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2451-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2442-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10		Electrical	Projectors	In Stock	EYJ81010019480192B5901	06/07/2010	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010569	0000013012
SDN10		Electrical	Projectors	In Stock	EYJ8101001948019495901	06/07/2010	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010569	0000013012
SDN10		Electrical	Docking station	In Stock	CN-OG889C-12961-95V-2405-A02	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitaliz	0000010536	0000013234
SDN10			9 Lap top Bags		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			7 projector screen		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			5 Automatic Voltage regulator		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			39 adobe acrobat 9 reader		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-04074	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12429	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12659	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12770	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-13315	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-13609	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12172	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12780	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12803	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-12863	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-13157	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line		5000-0000-13455	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			11 Red Line Cable		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			Red Line Antena		2048-4027-00084	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			6 Generator air filter		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			12 fuel filters		N/A	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187040033	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187040032	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187040025	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187015416	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187040040	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		
SDN10			D-Link USB adapter		P1F0187015412	08-Sep-09	Not Known		47003	001981	00137	00063343	Juba	Non capitalize		

Installed for
purpose only



SDN10		D-Link USB adapter	P1F0187040022	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187015415	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187015413	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187040035	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187015417	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187040036	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link USB adapter	P1F0187040021	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DR5A27A000968	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC276008175	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC276008145	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC166004106	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRCA276008179	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC276008144	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		D-Link Wireless G adapter	DRAC276008177	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		Linksys WBS54GC-EU	260039344193	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		Linksys WBS54GC-EU	260039344193	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		Linksys WBS54GC-EU	260039344193	08-Sep-09	Not Known	47003	001981	00137	00063343	Juba	Non capitalize
SDN10		23 Screen Wipers	N/A	08-Sep-09	Not Known	47003	001981	00137			
					Grant Total	1,301,393.15					

Name
Prepared by: Blessing Kachere (Contract Officer)

Signature *[Signature]* 12/9/14

Submitted by: David Fehnitola (DDR Operations Manager)

for [Signature] 12/9/14

Cleared by: *[Signature]* (Team Leader CDRB)

DGS4 [Signature] 12/9/14

Cleared by: Anthony Abogo (CO Asset Management Associate)

[Signature] 12/9/14

Approved by: Mulugeta Abebe (Operations Manager)

ACO (O) [Signature] 12/9/14

