

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP SOUTH SUDAN**

**SUPPORT TO ACCESS TO JUSTICE AND RULE OF LAW**  
**(Directly Implemented Project, Project No. 64390/Output No. 81231)**

**Report No. 1344**

**Issue Date: 28 October 2014**

## Report on the audit of UNDP South Sudan Support to Access to Justice (Output No. 81231) 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 Support to Access to Justice and Rule of Law, Project No. 64390/Output No. 81231 (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). This was the first audit of the Project.

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 accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. 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 by the Government. 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 report and corresponding management letter 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
2012	2,180*	Unqualified	290	Unqualified
2013	6,732**	Unqualified	290	Unqualified

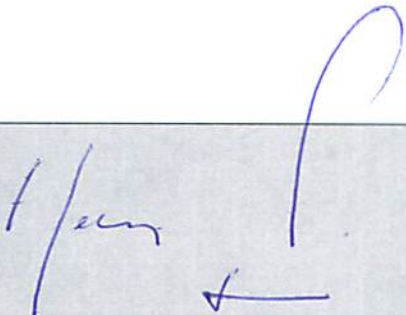
\*This pertains to the expenditure for Output No. 81231 only. The Combined Delivery Report (total \$5,206, 250) includes expenditure for other Outputs that were not within the scope of this audit.

\*\*Expenditures recorded in the Combined Delivery Report were \$6,755,009. Excluded from the audit scope were transactions that relate to expenditures incurred by the Government of \$23,180.

<sup>1</sup> 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.

The audit firm issued an unqualified opinion on the Funds Utilization statement.

The audit did not result in any recommendations.

A handwritten signature in blue ink is visible above the printed name. The signature appears to be 'H. Osttveiten' with a large, stylized flourish extending upwards and to the right.

Helge S. Osttveiten  
Director  
Office of Audit and Investigations

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# **United Nations Development Programme (UNDP) – South Sudan Office**

**Project name and number:**

September 2014

**Access to Justice and Rule of Law - 00064390**

**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

09 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 00064390 'Access to Justice and Rule of Law' 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 out a financial audit and an audit of internal controls of UNDP directly implemented project number 00064390 'Access to Justice and Rule of Law' 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.

**6. Follow up of prior year audit recommendations**

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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.

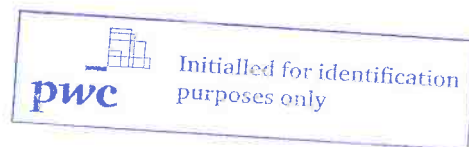
We look forward to working with you again.

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 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.*

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# ***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

The "Support to Access to Justice and Rule of Law" project seeks to consolidate existing UNDP interventions that are delivered discretely to individual rule of law institutions, and community level interventions into a coherent and holistic programme designed to increase the availability, affordability, adaptability and acceptability of justice services in South Sudan. This programme approach seeks a positive balance between supply and demand side interventions to ensure that reforms are responsive to the evolving needs of communities served. This iterative process requires evidence based programming and thus adequate investment inter alia in crime statistics, court case management, recidivism rates and prison overcrowding to facilitate policy decision-makers to deploy resources efficiently and effectively. In complement, end user surveys to assess the perception of personal safety and security, and the appropriateness of services provided will serve to promote citizen engagement in the state building process.

The output being reviewed in this report is; Output 00081231: Improved coordination and institutionalization of justice sector services and access to remedies delivered through mandated rule of law institutions and other service providers.

## 1.3 Background of the output

The key strategic objectives of the project are:

- Increase access to justice through coordinated institutional presence at state and county levels to;
- Support clearance of case backlog and address prolonged and arbitrary detention;
- Support harmonization of traditional justice with the formal justice sector; and
- Improve capacity development and institutional strengthening.

The expected outputs of the project are:

- Increasing the capacity of case disposal rates of Judiciary of South Sudan;
- Increasing capacity of Ministry of Justice to deliver prosecutorial services at State and County level;
- Enhancing South Sudan Police Service ability to maintain law and order;
- National South Sudan Prison Service (NPSSS) ability to provide inmate care enhanced and prison administration strengthened;
- Improved coordination and institutionalization of justice sector services and access to remedies delivered through rule of law institutions and other service providers.

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

Category	Amount (USD)
Government expenditure	23,180

Category	Amount (USD)
UNDP expenditure	6,731,829
<b>Total expenditure as per the CDR</b>	<b>6,755,009</b>

In line with the Terms of Reference (ToR), the amount subject to audit was only the UNDP expenditure amounting to USD 6,731,829.

# *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 00064390 'Access to Justice and Rule of Law', 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 banks account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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 00064390 'Access to Justice and Rule of Law' 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 00064390 'Access to Justice and Rule of Law' as at 31 December 2013; and
- c) The value and existence of cash held by the project number 00064390 'Access to Justice and Rule of Law' as at 31 December 2013 either as cash at hand or in the bank account (where applicable).

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 00064390 'Access to Justice and Rule of Law' 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.

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# *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 00064390 'Access to Justice and Rule of Law' 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 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 00064390 'Access to Justice and Rule of Law', for the year ended 31 December 2013, as per the contract signed between PwC and UNDP 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

9 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 00064390 (Access to Justice and Rule of Law) for the year ended 31 December 2013**

#### 4.1.1 *Certification of funds utilisation statement*

We have audited the accompanying Combined Delivery Report (CDR) and funds utilisation statement of project number 00064390 'Access to Justice and Rule of Law' 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 year ended 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 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\$ 6,731,829 incurred by the project number 00064390 (Access to Justice and Rule of Law) 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**

We have audited the accompanying statement of assets and equipment of project number 00064390 'Access to Justice and Rule of Law' as at 31 December 2013.

##### ***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 program's 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 00064390 'Access to Justice and Rule of Law', amounting to asset expenditure amount of USD 289,299 as at 31 December 2013 in, 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 00064390 'Access to Justice and Rule of Law' did not maintain a dedicated bank account. Consequently, we have not issued an opinion on cash position as at 31 December 2013.



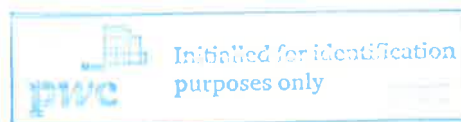
***Basis of accounting***

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.

*PricewaterhouseCoopers*

Certified Public Accountants  
PwC Tower, Westlands  
Nairobi



9 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 2013 to 31 December 2013
		USD
<b>Income</b>		
Fund brought forward-available resources	4.4.1	5,544,802
Receipts from donors	4.4.2	4,945,253
UNDP transfers for EC, TRAC and BCPR funding	4.4.3	1,426,838
Refunds to donors	4.4.4	(162,776)
<b>Total funds available for use</b>		<b>11,754,117</b>
<b>Expenditure</b>		
Output 00081231 - Improved coordination and institutionalization of justice sector services and access to remedies delivered through mandated rule of law institutions and other service providers	4.4.5	6,755,009
<b>Total</b>		<b>6,755,009</b>
<b>Ending fund balance</b>	4.4.6	<b>4,999,108</b>
<b>Represented by:</b>		
UNDP TRAC funding component		29,310
UNDP BCPR funding component		46,892
Incorrect transfer from UNDP core resources to USA project donor		(7,889)
EC transfer reflected in the Project Resource Overview but not in Cost Sharing Deficit		11,224
Available resources		4,919,571
<b>Total</b>		<b>4,999,108</b>

The above funds utilisation statement and the accompanying notes on section 4.3 and 4.4 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 of this report.

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### 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.

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**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 Fund brought forward

This related to closing funds available for use in the project in the prior period. The fund balance as at 31 December 2012 was USD 6,834,075 including TRAC (USD 118,870) and BCPR (USD 1,170,403) components.

These amounts - TRAC (USD 118,870) and BCPR (USD 1,170,403) were deducted from the opening balance of funds in 2013 as they are non-cash transactions whose funds are accessed by approved 2012 budget as set in the system. These balances were therefore not available for use in 2013 as they were only allocated for 2012 activities and any unutilised balance was to be forfeited.

The opening balance was thus made up of USD 5,544,802 as available resources.

### 4.4.2 Funds received

For the period 1 January 2013 to 31 December 2013, UNDP South Sudan received income amounting to USD 4,945,253 from various donors for project activities as detailed in the table below:

Donor	Date	Amount (USD)
Norway	21 October 2013	3,556,250
Netherlands	4 April 2013	1,000,000
Japan	15 July 2013	365,448
UN Women	3 June 2013	23,555
<b>Total</b>		<b>4,945,253</b>

### 4.4.3 UNDP transfers for EC, TRAC and BCPR

These related to UNDP internal transfers from headquarters to the project in the current period and are non-cash transactions. The funds are accessed by approved budget and have spending limits as shown below:

Funding category	Description of the funding	Amount allocated (USD)	Balance remaining (USD)
TRAC	UNDP Headquarters receives Target for Resource Assignment from the Core (TRAC) funds and distributes the TRAC resources to programme countries including UNDP South Sudan	527,393	29,310
EC	Relates to transfer of remaining funds in old EC project to corresponding new project donor component and Fund on 15 July 2013	11,224	-
BCPR	UNDP established the Thematic Trust Fund for Crisis Prevention and Recovery (CPR TTF) to respond effectively to crisis prevention and recovery needs. The Fund has unearmarked contributions, earmarked contributions benefiting individual programme countries, and earmarked contributions.	888,221	46,892
<b>Total</b>		<b>1,426,838</b>	<b>76,202</b>



#### 4.4.4 Refunds to donors

For the period 1 January 2013 to 31 December 2013, UNDP South Sudan refunded amounts of USD 162,776 from various donors for project activities as detailed in the table below:

Donor	Date refunded	Amount (USD)
Department for International Development (DFID)	23 April 2013	(124,907)
Canada Department of Foreign Affairs and International Trade (DFAIT)	18 January 2013	(32,894)
Department for International Development (DFID)	30 June 2013	(4,975)
<b>Total</b>		<b>(162,776)</b>

#### 4.4.5 Output 00081231 - Improved coordination and institutionalization of justice sector services and access to remedies delivered through mandated rule of law institutions and other service providers

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

Activity	Amount (USD)
CPR TTF – Conflict Open Activity 1	841,329
Programme cost sharing	5,101,804
JPN – Partnership Development Program	312,940
Other project costs	498,936
<b>Total</b>	<b>6,755,009</b>

#### 4.4.6 Ending fund balance

The fund balance as at 31 December 2013 was USD 4,999,108 and was made up of the following components:

Component	Amount (USD)
UNDP TRAC funding component	29,310
UNDP BCPR funding component	46,892
Incorrect transfer from UNDP core resources to USA project donor	(7,889)
EC transfer reflected in the Project Resource Overview but not in Cost Sharing Deficit	11,224
Available resources	4,919,571
<b>Total</b>	<b>4,999,108</b>



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# *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 00064390 'Access to Justice and Rule of Law' 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 to the project financial statements. 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 00064390 'Access to Justice and Rule of Law' 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.

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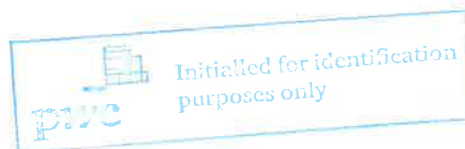


This report is intended for the information of and use by UNDP in accordance with the terms of our contract for professional services dated 17 April 2014.

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



9 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 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
<b>1. Organisation and staffing</b>		
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.
<b>2. Programme and project management</b>		
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.
<b>3. Human resources</b>		
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"> <li>• Vacancy announcement on available post;</li> </ul>

Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
		<ul style="list-style-type: none"> <li>Competitive, job-specific assessment of skills and competencies in shortlisting staff and interviewing of the shortlisted staff; and</li> <li>Verification of relevant qualifications and credentials, including reference checks on short listed staff.</li> </ul>
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 administers 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>
<b>4. Finance</b>		
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>

Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
Expenses incurred are as per approved budgets	Satisfactory	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.
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. 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>
<b>5. Procurement</b>		
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>
<b>6. Asset management</b>		
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"> <li>• Date of acquisition;</li> </ul>

Area subject to assessment	Rating (satisfactory / Partially satisfactory/ unsatisfactory)	Comments
		<ul style="list-style-type: none"> <li>• Description of the assets;</li> <li>• Asset serial number;</li> <li>• Location;</li> <li>• Asset purchase value;</li> <li>• Asset tag numbers;</li> <li>• Donor/ fund source; and</li> <li>• Department assigned.</li> </ul> <p>We established that periodic verification and monitoring of the assets was done. We also carried out a physical verification of assets, on a sample basis, and verified the existence of the assets carried in the fixed asset register that are present in Juba.</p>
<b>7. Cash management</b>		
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.
<b>8. Information systems</b>		
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>



Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
<b>9. General Administration</b>		
Controls around travel of project staff, use and maintenance of project vehicles and lease and maintenance of office premises	Satisfactory	<p><b>Travel of project staff</b></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><b>Maintenance of project vehicles</b></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><b>Lease and maintenance of office premises</b></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.

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# *Follow up of prior audit recommendations*

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## ***6. Follow up of prior year audit recommendations***

As part of the Terms of Reference (ToR), we are required to carry out a follow up review of the prior period audit recommendations from the signed audit report for the project for the year ended 31 December 2012. However, the project has not been audited in the previous periods as the activities commenced in 2012, and the 2012 audit is being carried out at the same time as the 2013 audit.

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# *Annexes*



UN Development Programme  
Report ID: unglodrb

# Combined Delivery Report by Activity

Page 1 of 12  
Run Time: 04-09-2014 12:09:41

## Selection Criteria :

Business Unit : SSD10  
Period : Jan-Dec (2013)  
Selected Project Id : 00064390  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00081231

Project Id : 00064390 12. Support to Access to Justi.  
Output # : 00081231 4.3.5 Access to Justice & Rul

Period : Jan-Dec (2013)  
Impl. Partner : 02885 UNDP (Direct Execution)  
Location : Sudan (Juba)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Activity : ()				
Fund : 30000 (PROGRAMME COST SHARING)				
76120 - Unrealized Loss	0.00	0.01	0.00	0.01
Total for Fund 30000	0.00	0.01	0.00	0.01
Total for Activity	0.00	0.01	0.00	0.01
Activity : ACTIVITY 1 (4.3.5.1 Improved Coordination)				
Fund : 04000 (Core Programme, UNU Centre)				
71505 - UN Volunteers-Stipend & Allow	0.00	4,092.93	0.00	4,092.93
Total for Fund 04000	0.00	4,092.93	0.00	4,092.93
Fund : 26920 (CPR TTF-Conflict - Open)				
71405 - Service Contracts-Individuals	0.00	11,414.22	0.00	11,414.22
71410 - MAIP Premium SC	0.00	48.06	0.00	48.06
71505 - UN Volunteers-Stipend & Allow	0.00	55,677.98	0.00	55,677.98
71510 - UNV Settling-In-Grant	0.00	3,950.56	0.00	3,950.56
71520 - UNV-Language Allowance	0.00	367.00	0.00	367.00
71525 - UNV-Hazard Pay	0.00	5,302.86	0.00	5,302.86
71530 - UNV-Rest and Recuperation	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	2,634.40	0.00	2,634.40
71540 - UNV-Global Charges	0.00	3,049.80	0.00	3,049.80
71545 - UNV-Home Leave Travel & Allowa	0.00	146.81	0.00	146.81
71550 - UNV-Resettlement Allowance	0.00	2,752.54	0.00	2,752.54
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	3,650.00	0.00	3,650.00
71590 - UNV HQ use only	0.00	7,667.65	0.00	7,667.65
71610 - Travel Tickets-Local	0.00	1,200.00	0.00	1,200.00
71615 - Daily Subsistence Allow-Intl	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
73107 - Rent - Meeting Rooms	0.00	0.00	0.00	0.00
73405 - Rental & Maint-Other Office Eq	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	59.04	0.00	59.04
76125 - Realized Loss	0.00	0.00	0.00	0.00
Total for Fund 26920	0.00	97,920.92	0.00	97,920.92
Fund : 30000 (PROGRAMME COST SHARING)				
72205 - Office Machinery	9,672.13	0.00	0.00	9,672.13



UN Development Programme  
Report ID: unglcdrv

# Combined Delivery Report by Activity

Page 2 of 12  
Run Time: 04-09-2014 12:09:41

Project Id : 00064390 12. Support to Access to Justice & Rule of Law		Period : Jan-Dec (2013)		
Output # : 00081231 4.3.5 Access to Justice & Rule of Law		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72805 - Acquis of Computer Hardware	7,737.70	0.00	0.00	7,737.70
75105 - Facilities & Admin - Implement	0.00	1,244.52	0.00	1,244.52
75705 - Learning costs	5,770.49	- 5,401.40	0.00	369.09
Total for Fund 30000	23,180.32	- 4,156.88	0.00	19,023.44
Total for Activity ACTIVITY 1	23,180.32	97,856.97	0.00	121,037.29
Activity : ACTIVITY 12.5.1 (Rule of Law Forum)				
Fund : 30000 (PROGRAMME COST SHARING)				
72135 - Svc Co-Communications Service	0.00	347.00	0.00	347.00
75105 - Facilities & Admin - Implement	0.00	24.29	0.00	24.29
Total for Fund 30000	0.00	371.29	0.00	371.29
Total for Activity ACTIVITY 12.5.1	0.00	371.29	0.00	371.29
Activity : ACTIVITY 2 (4.3.5.2 Capacity Development)				
Fund : 04000 (Core Programme, UNU Centre)				
72135 - Svc Co-Communications Service	0.00	3,120.00	0.00	3,120.00
Total for Fund 04000	0.00	3,120.00	0.00	3,120.00
Fund : 30000 (PROGRAMME COST SHARING)				
71205 - Intl Consultants-Sht Term-Tech	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buldin	0.00	4,106,257.44	0.00	4,106,257.44
72510 - Publications	0.00	8,144.91	0.00	8,144.91
75105 - Facilities & Admin - Implement	0.00	288,008.16	0.00	288,008.16
76125 - Realized Loss	0.00	1.59	0.00	1.59
Total for Fund 30000	0.00	4,402,412.10	0.00	4,402,412.10
Total for Activity ACTIVITY 2	0.00	4,405,532.10	0.00	4,405,532.10
Activity : ACTIVITY 3 (4.3.5.3 Justice & Confidence)				
Fund : 04000 (Core Programme, UNU Centre)				
61105 - Salaries - NP Staff	0.00	53.66	0.00	53.66
Total for Fund 04000	0.00	53.66	0.00	53.66

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Project Id : 00054390 12. Support to Access to Justice  
Output # : 00081231 4.3.5 Access to Justice & Rule of Law

Period : Jan-Dec (2013)  
Impl. Partner : 02885 UNDP (Direct Execution)  
Location : Sudan (Juba)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Activity ACTIVITY 3</b>	<b>0.00</b>	<b>53.66</b>	<b>0.00</b>	<b>53.66</b>
<b>Activity : ACTIVITY 4 (4.3.5.4 End User Knowledge)</b>				
<b>Fund : 26920 (CPR TTF-Conflict - Open)</b>				
71620 - Daily Subsistence Allow-Local	0.00	168.81	0.00	168.81
71635 - Travel - Other	0.00	44.30	0.00	44.30
72105 - Svc Co-Construction & Engineer	0.00	252,820.00	0.00	252,820.00
<b>Total for Fund 26920</b>	<b>0.00</b>	<b>253,033.11</b>	<b>0.00</b>	<b>253,033.11</b>
<b>Total for Activity ACTIVITY 4</b>	<b>0.00</b>	<b>253,033.11</b>	<b>0.00</b>	<b>253,033.11</b>
<b>Activity : ACTIVITY 6 (4.3.5.6 RoL in Akobo &amp; Pibor)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71505 - UN Volunteers-Stipend & Allow	0.00	4,400.00	0.00	4,400.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>4,400.00</b>	<b>0.00</b>	<b>4,400.00</b>
<b>Fund : 26920 (CPR TTF-Conflict - Open)</b>				
71505 - UN Volunteers-Stipend & Allow	0.00	11,113.00	0.00	11,113.00
71520 - UNV-Language Allowance	0.00	60.00	0.00	60.00
71530 - UNV-Rest and Recuperation	0.00	2,246.00	0.00	2,246.00
71535 - UNV-Medical Insurance	0.00	395.16	0.00	395.16
71540 - UNV-Global Charges	0.00	482.25	0.00	482.25
71545 - UNV-Home Leave Travel & Allowa	0.00	24.00	0.00	24.00
71550 - UNV-Resettlement Allowance	0.00	450.00	0.00	450.00
71590 - UNV HQ use only	0.00	1,437.04	0.00	1,437.04
72105 - Svc Co-Construction & Engineer	0.00	32,911.43	0.00	32,911.43
74510 - Bank Charges	0.00	33.39	0.00	33.39
<b>Total for Fund 26920</b>	<b>0.00</b>	<b>49,152.27</b>	<b>0.00</b>	<b>49,152.27</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71537 - UNVs Security Evacuation	0.00	6,000.00	0.00	6,000.00
71590 - UNV HQ use only	0.00	600.00	0.00	600.00
75105 - Facilities & Admin - Implement	0.00	462.00	0.00	462.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>7,062.00</b>	<b>0.00</b>	<b>7,062.00</b>
<b>Fund : 32045 (JPN-Partnership Devt. Pgm, PCF)</b>				
71505 - UN Volunteers-Stipend & Allow	0.00	1,994.00	0.00	1,994.00
71590 - UNV HQ use only	0.00	100.00	0.00	100.00
75105 - Facilities & Admin - Implement	0.00	148.91	0.00	148.91



Project Id : 00064390.12. Support to Access to Justice		Period : Jan-Dec (2013)	
Output # : 00081231 4.3.5 Access to Justice & Rule of Law		Impl. Partner : 02885 UNDP (Direct Execution)	
		Location : Sudan (Juba)	
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

75709 - Learning - training of counter	0.00	33.33	0.00	33.33
76125 - Realized Loss	0.00	17.52	0.00	17.52
<b>Total for Fund 32045</b>	<b>0.00</b>	<b>2,293.76</b>	<b>0.00</b>	<b>2,293.76</b>
<b>Total for Activity ACTIVITY 6</b>	<b>0.00</b>	<b>62,908.03</b>	<b>0.00</b>	<b>62,908.03</b>

Activity : ACTIVITY 7 (4.3.5.7 Project Management)

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	0.00	0.00	0.00
61310 - Post Adjustment - IP Staff	0.00	0.00	0.00	0.00
62305 - Dependency Allowances-IP Staff	0.00	0.00	0.00	0.00
62310 - Contrib to JI Staff Pens Fd-IP	0.00	0.00	0.00	0.00
62315 - Contrib. to medical, social in	0.00	0.00	0.00	0.00
62320 - Mobility, Hardship, Non-remova	0.00	0.00	0.00	0.00
62340 - Annual Leave Expense - IP	0.00	0.00	0.00	0.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	0.00	0.00	0.00
63530 - Contribution to EOS Benefits	0.00	0.00	0.00	0.00
63535 - Contribution to Security	0.00	0.00	0.00	0.00
63540 - Contribution to Training	0.00	0.00	0.00	0.00
63545 - Contribution to ICT	0.00	0.00	0.00	0.00
63550 - Contributions to MAIP	0.00	0.00	0.00	0.00
63555 - Contribution to UN JFA	0.00	0.00	0.00	0.00
63560 - Contributions to Appendix D	0.00	0.00	0.00	0.00
65115 - Contributions to ASH Reserve	0.00	0.00	0.00	0.00
65135 - Payroll Mgt Cost Recovery ATLA	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	54,553.61	0.00	54,553.61
71410 - MAIP Premium SC	0.00	263.95	0.00	263.95
73125 - Common Services-Premises	0.00	5,277.16	0.00	5,277.16
73410 - Maint, Oper of Transport Equip	0.00	1,616.63	0.00	1,616.63
74325 - Contrib.To CO Common Security	0.00	1,134.28	0.00	1,134.28
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>62,845.63</b>	<b>0.00</b>	<b>62,845.63</b>

Fund : 26920 (CPR TTF-Conflict - Open)

63340 - Proc trips/Rest & Recup-IP Stf	0.00	0.00	0.00	0.00
71405 - Service Contracts-Individuals	0.00	- 78.75	0.00	- 78.75
71410 - MAIP Premium SC	0.00	78.75	0.00	78.75
71505 - UN Volunteers-Stipend & Allow	0.00	10,288.00	0.00	10,288.00
71520 - UNV-Language Allowance	0.00	60.00	0.00	60.00
71530 - UNV-Rest and Recuperation	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	395.16	0.00	395.16
71540 - UNV-Global Charges	0.00	482.25	0.00	482.25
71545 - UNV-Home Leave Travel & Allowa	0.00	24.00	0.00	24.00
71550 - UNV-Resettlement Allowance	0.00	450.00	0.00	450.00
71590 - UNV HQ use only	0.00	1,169.95	0.00	1,169.95
72135 - Svc Co-Communications Service	0.00	899.00	0.00	899.00
72505 - Stationery & other Office Supp	0.00	403.28	0.00	403.28
73125 - Common Services-Premises	0.00	62,583.78	0.00	62,583.78





Project Id : 00064390 12. Support to Access to Justice	Period : Jan-Dec (2013)
Output # : 00081231 4.3.5 Access to Justice & Rule of Law	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : Sudan (Juba)



Project Id : 00064390 12. Support to Access to Justice & Rule of Law		Period : Jan-Dec (2013)		
Output # : 00081231 4.3.5 Access to Justice & Rule of Law		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
76125 - Realized Loss	0.00	3.12	0.00	3.12
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	169,301.04	0.00	169,301.04
Fund : 26920 (CPR ITF-Conflict - Open)				
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,349.95	0.00	1,349.95
71405 - Service Contracts-Individuals	0.00	54,924.07	0.00	54,924.07
71410 - MAIP Premium SC	0.00	247.41	0.00	247.41
71505 - UN Volunteers-Slipend & Allow	0.00	72,570.65	0.00	72,570.65
71510 - UNV Settling-In-Grant	0.00	4,783.68	0.00	4,783.68
71520 - UNV-Language Allowance	0.00	420.00	0.00	420.00
71525 - UNV-Hazard Pay	0.00	7,680.00	0.00	7,680.00
71530 - UNV-Rest and Recuperation	0.00	33,690.00	0.00	33,690.00
71535 - UNV-Medical Insurance	0.00	2,766.12	0.00	2,766.12
71540 - UNV-Global Charges	0.00	3,375.75	0.00	3,375.75
71545 - UNV-Home Leave Travel & Allowa	0.00	168.00	0.00	168.00
71550 - UNV-Resettlement Allowance	0.00	3,150.00	0.00	3,150.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	4,125.00	0.00	4,125.00
71590 - UNV HQ use only	0.00	12,962.98	0.00	12,962.98
71610 - Travel Tickets-Local	0.00	5,300.00	0.00	5,300.00
71615 - Daily Subsistence Allow-Intl	0.00	7,632.00	0.00	7,632.00
71620 - Daily Subsistence Allow-Local	0.00	2,158.78	0.00	2,158.78
71630 - Shipment	0.00	4,492.00	0.00	4,492.00
71635 - Travel - Other	0.00	187.66	0.00	187.66
72815 - Inform Technology Supplies	0.00	98.36	0.00	98.36
73107 - Rent - Meeting Rooms	0.00	163.93	0.00	163.93
73405 - Rental & Maint-Other Office Eq	0.00	262.30	0.00	262.30
74510 - Bank Charges	0.00	747.69	0.00	747.69
75705 - Learning costs	0.00	33.90	0.00	33.90
75709 - Learning - training of counter	0.00	2,165.36	0.00	2,165.36
76125 - Realized Loss	0.00	25.50	0.00	25.50
76135 - Realized Gain	0.00	-9.96	0.00	-9.96
Total for Fund 26920	0.00	225,471.13	0.00	225,471.13
Fund : 30000 (PROGRAMME COST SHARING)				
72505 - Stationery & other Office Supp	0.00	460.68	0.00	460.68
73406 - Maintenance of Equipment	0.00	94.44	0.00	94.44
74210 - Printing and Publications	0.00	0.00	0.00	0.00
75708 - Learning - subcontracts	0.00	3,200.95	0.00	3,200.95
75709 - Learning - training of counter	0.00	1,077.97	0.00	1,077.97
76125 - Realized Loss	0.00	0.01	0.00	0.01
Total for Fund 30000	0.00	4,834.05	0.00	4,834.05
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
72425 - Mobile Telephone Charges	0.00	328.82	0.00	328.82
75105 - Facilities & Admin - Implement	0.00	23.02	0.00	23.02
Total for Fund 32045	0.00	351.84	0.00	351.84

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*[Signature]*



UN Development Programme  
Report ID: unglcdrb

# Combined Delivery Report by Activity

Page 7 of 12  
Run Time: 04-09-2014 12:09:41

Project Id : 00064390 12, Support to Access to Justice		Period :	Jan-Dec (2013)	
Output # : 00081231 4.3.5 Access to Justice & Rule of Law		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY1	0.00	399,958.06	0.00	399,958.06
Activity : ACTIVITY2 (4.3.5.2 Legal Associations)				
Fund : 26920 (CPR TTF-Conflict - Open)				
71515 - UNV-Security Allowance	0.00	56,550.00	0.00	56,550.00
71590 - UNV HQ use only	0.00	5,655.00	0.00	5,655.00
74525 - Sundry	0.00	67.34	0.00	67.34
Total for Fund 26920	0.00	62,272.34	0.00	62,272.34
Fund : 30000 (PROGRAMME COST SHARING)				
74510 - Bank Charges	0.00	1,949.07	0.00	1,949.07
75105 - Facilities & Admin - Implement	0.00	136.43	0.00	136.43
Total for Fund 30000	0.00	2,085.50	0.00	2,085.50
Total for Activity ACTIVITY2	0.00	64,357.84	0.00	64,357.84
Activity : ACTIVITY4 (4.3.5.4 End-user knowledge)				
Fund : 26920 (CPR TTF-Conflict - Open)				
71620 - Daily Subsistence Allow-Local	0.00	6,819.67	0.00	6,819.67
71635 - Travel - Other	0.00	88.60	0.00	88.60
72425 - Mobile Telephone Charges	0.00	23.62	0.00	23.62
72505 - Stationery & other Office Supp	0.00	557.36	0.00	557.36
73107 - Rent - Meeting Rooms	0.00	135.59	0.00	135.59
73406 - Maintenance of Equipment	0.00	100.00	0.00	100.00
74210 - Printing and Publications	0.00	496.19	0.00	496.19
75708 - Learning - subcontracts	0.00	2,369.60	0.00	2,369.60
75709 - Learning - training of counter	0.00	1,572.55	0.00	1,572.55
76125 - Realized Loss	0.00	221.85	0.00	221.85
Total for Fund 26920	0.00	12,385.03	0.00	12,385.03
Total for Activity ACTIVITY4	0.00	12,385.03	0.00	12,385.03
Activity : ACTIVITY5 (4.3.5.5 RoL Institutions)				
Fund : 30000 (PROGRAMME COST SHARING)				
72401 - Prefab structure/other buildin	0.00	547,958.15	0.00	547,958.15
72715 - Hospitality Catering	0.00	13,428.28	0.00	13,428.28
73107 - Rent - Meeting Rooms	0.00	3,030.30	0.00	3,030.30

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Project Id : 00064390 12. Support to Access to Justice		Period :	Jan-Dec (2013)	
Output # : 00081231 4.3.5 Access to Justice & Rule of Law		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75105 - Facilities & Admin - Implement	0.00	38,357.07	0.00	38,357.07
76125 - Realized Loss	0.00	0.01	0.00	0.01
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>602,773.81</b>	<b>0.00</b>	<b>602,773.81</b>
<b>Total for Activity ACTIVITY5</b>	<b>0.00</b>	<b>602,773.81</b>	<b>0.00</b>	<b>602,773.81</b>
<b>Activity : ACTIVITY6 (4.3.5.6 Conflict affected people)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
71505 - UN Volunteers-Stipend & Allow	0.00	16,326.00	0.00	16,326.00
71520 - UNV-Language Allowance	0.00	120.00	0.00	120.00
71535 - UNV-Medical Insurance	0.00	790.32	0.00	790.32
71540 - UNV-Global Charges	0.00	964.50	0.00	964.50
71545 - UNV-Home Leave Travel & Allowa	0.00	48.00	0.00	48.00
71550 - UNV-Resettlement Allowance	0.00	900.00	0.00	900.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>19,148.82</b>	<b>0.00</b>	<b>19,148.82</b>
<b>Fund : 26920 (CPR TTF-Conflict - Open)</b>				
71505 - UN Volunteers-Stipend & Allow	0.00	11,713.00	0.00	11,713.00
71520 - UNV-Language Allowance	0.00	60.00	0.00	60.00
71530 - UNV-Rest and Recuperation	0.00	4,492.00	0.00	4,492.00
71535 - UNV-Medical Insurance	0.00	395.16	0.00	395.16
71540 - UNV-Global Charges	0.00	482.25	0.00	482.25
71545 - UNV-Home Leave Travel & Allowa	0.00	24.00	0.00	24.00
71550 - UNV-Resettlement Allowance	0.00	450.00	0.00	450.00
71590 - UNV HQ use only	0.00	1,701.65	0.00	1,701.65
74510 - Bank Charges	0.00	67.08	0.00	67.08
<b>Total for Fund 26920</b>	<b>0.00</b>	<b>19,385.14</b>	<b>0.00</b>	<b>19,385.14</b>
<b>Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)</b>				
71505 - UN Volunteers-Stipend & Allow	0.00	56,784.00	0.00	56,784.00
71520 - UNV-Language Allowance	0.00	360.00	0.00	360.00
71525 - UNV-Hazard Pay	0.00	3,840.00	0.00	3,840.00
71535 - UNV-Medical Insurance	0.00	2,370.96	0.00	2,370.96
71540 - UNV-Global Charges	0.00	2,893.50	0.00	2,893.50
71545 - UNV-Home Leave Travel & Allowa	0.00	144.00	0.00	144.00
71550 - UNV-Resettlement Allowance	0.00	2,700.00	0.00	2,700.00
71590 - UNV HQ use only	0.00	6,909.30	0.00	6,909.30
71620 - Daily Subsistence Allow-Local	0.00	1,073.12	0.00	1,073.12
71635 - Travel - Other	0.00	131.84	0.00	131.84
72505 - Stationery & other Office Supp	0.00	40.68	0.00	40.68
75105 - Facilities & Admin - Implement	0.00	17,478.21	0.00	17,478.21
75705 - Learning costs	0.00	610.17	0.00	610.17
75707 - Learning - subsistence allowan	0.00	147,424.37	0.00	147,424.37
75709 - Learning - training of counter	0.00	24,406.78	0.00	24,406.78
76135 - Realized Gain	0.00	0.00	0.00	0.00

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purposes only



Project Id : 00064390 12. Support to Access to Justice & Rule of Law		Period :	Jan-Dec (2013)	
Output# : 00081231 4.3.5 Access to Justice & Rule of Law		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Fund 32045	0.00	267,166.93	0.00	267,166.93
Total for Activity ACTIVITY6	0.00	305,700.89	0.00	305,700.89
Activity : ACTIVITY7 (4.3.5.7 Project Management)				
Fund : 04000 (Core Programme, UNU Centre)				
61305 - Salaries - IP Staff	0.00	54,554.04	0.00	54,554.04
61310 - Post Adjustment - IP Staff	0.00	23,289.58	0.00	23,289.58
62305 - Dependency Allowances-IP Staff	0.00	2,207.94	0.00	2,207.94
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	17,051.04	0.00	17,051.04
62315 - Contrib. to medical, social in	0.00	1,667.15	0.00	1,667.15
62320 - Mobility, Hardship, Non-remova	0.00	11,317.59	0.00	11,317.59
62340 - Annual Leave Expense - IP	0.00	4,504.03	0.00	4,504.03
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	16,071.00	0.00	16,071.00
63340 - Proc trips/Resf & Recup-IP Stf	0.00	1,448.00	0.00	1,448.00
63530 - Contribution to EOS Benefits	0.00	2,919.14	0.00	2,919.14
63535 - Contribution to Security	0.00	14,549.75	0.00	14,549.75
63540 - Contribution to Training	0.00	778.43	0.00	778.43
63545 - Contribution to ICT	0.00	1,167.64	0.00	1,167.64
63550 - Contributions to MAIP	0.00	155.67	0.00	155.67
63555 - Contribution to UN JFA	0.00	1,401.19	0.00	1,401.19
63560 - Contributions to Appendix D	0.00	233.54	0.00	233.54
64308 - Appointments-Lump Sum	0.00	7,799.83	0.00	7,799.83
65115 - Contributions to ASHJ Reserve	0.00	6,227.48	0.00	6,227.48
65135 - Payroll Mgt Cost Recovery ATLA	0.00	579.42	0.00	579.42
71405 - Service Contracts-Individuals	0.00	55,885.46	0.00	55,885.46
71410 - MAIP Premium SC	0.00	173.82	0.00	173.82
71505 - UN Volunteers-Stipend & Allow	0.00	2,000.00	0.00	2,000.00
72135 - Svc Co-Communications Service	0.00	4,047.00	0.00	4,047.00
73410 - Maint, Oper of Transport Equip	0.00	58.92	0.00	58.92
73505 - Reimb to UNDP for Supp Srvs	0.00	5,015.76	0.00	5,015.76
74510 - Bank Charges	0.00	17.37	0.00	17.37
Total for Fund 04000	0.00	235,120.79	0.00	235,120.79
Fund : 26920 (CPR TTF-Conflict - Open)				
71505 - UN Volunteers-Stipend & Allow	0.00	4,371.00	0.00	4,371.00
71520 - UNV-Language Allowance	0.00	20.00	0.00	20.00
71530 - UNV-Rest and Recuperation	0.00	2,246.00	0.00	2,246.00
71535 - UNV-Medical Insurance	0.00	131.72	0.00	131.72
71540 - UNV-Global Charges	0.00	160.75	0.00	160.75
71545 - UNV-Home Leave Travel & Allowa	0.00	8.00	0.00	8.00
71550 - UNV-Resettlement Allowance	0.00	150.00	0.00	150.00
71560 - UNV-Intl Appoint/Sep Incl Trvl	0.00	1,825.00	0.00	1,825.00
71590 - UNV HQ use only	0.00	831.25	0.00	831.25
71620 - Daily Subsistence Allow-Local	0.00	335.74	0.00	335.74
71635 - Travel - Other	0.00	148.88	0.00	148.88
72135 - Svc Co-Communications Service	0.00	693.00	0.00	693.00



Project Id : 00064390 12. Support to Access to Justice & Rule of Law		Period : Jan-Dec (2013)		
Output # : 00081231 4.3.5 Access to Justice & Rule of Law		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72401 - Prefab structure/other building	0.00	0.00	0.00	0.00
72505 - Stationery & other Office Supp	0.00	836.27	0.00	836.27
73405 - Rental & Maint-Other Office Eq	0.00	137.70	0.00	137.70
73410 - Maint. Oper of Transport Equip	0.00	3,076.50	0.00	3,076.50
73505 - Reimb to UNDP for Supp Svcs	0.00	8,060.17	0.00	8,060.17
74210 - Printing and Publications	0.00	59.02	0.00	59.02
74510 - Bank Charges	0.00	33.69	0.00	33.69
75705 - Learning costs	0.00	26.23	0.00	26.23
75709 - Learning - training of counter	0.00	78.69	0.00	78.69
76125 - Realized Loss	0.00	2.00	0.00	2.00
76135 - Realized Gain	0.00	- 5.63	0.00	- 5.63
Total for Fund 26920	0.00	23,225.98	0.00	23,225.98
Fund : 30000 (PROGRAMME COST SHARING)				
71405 - Service Contracts-Individuals	0.00	13,709.31	0.00	13,709.31
71410 - MAIP Premium SC	0.00	56.98	0.00	56.98
72135 - Svc Co-Communications Service	0.00	450.00	0.00	450.00
72311 - Fuel, petroleum and other oils	0.00	5,208.00	0.00	5,208.00
73505 - Reimb to UNDP for Supp Svcs	0.00	9,407.49	0.00	9,407.49
75105 - Facilities & Admin - Implement	0.00	2,018.22	0.00	2,018.22
Total for Fund 30000	0.00	30,850.00	0.00	30,850.00
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
73505 - Reimb to UNDP for Supp Svcs	0.00	3,106.18	0.00	3,106.18
75105 - Facilities & Admin - Implement	0.00	217.43	0.00	217.43
Total for Fund 32045	0.00	3,323.61	0.00	3,323.61
Total for Activity ACTIVITY7	0.00	292,520.38	0.00	292,520.38
Total for Output : 00081231	23,180.32	6,731,828.90	0.00	6,755,009.22
Project Total :	23,180.32	6,731,828.90	0.00	6,755,009.22

Signed By : M. Abacha Date : 4/9/14

Signed By : \_\_\_\_\_ Date : \_\_\_\_\_

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Selection Criteria :

Business Unit : SSD10  
Period : Jan-Dec (2013)  
Selected Project Id : 00064390  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00081231

Project Id : ALL  
Output #: ALL

Period : Jan-Dec (2013)  
Impl. Partner :  
Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
01701 - OAI/Investigations Section	0.00	0.00	0.00	0.00
06201 - Evaluation Office	0.00	0.00	0.00	0.00
06616 - Policy Division	0.00	0.00	0.00	0.00
06619 - Governance & Rule of Law Group	0.00	0.00	0.00	0.00
06621 - Country Management Team	0.00	0.00	0.00	0.00
06808 - Geneva Liaison Office	0.00	0.00	0.00	0.00
08301 - GF to fight AIDS, TB, Malaria	0.00	0.00	0.00	0.00
47101 - South Sudan - Central	0.00	8,019.79	0.00	8,019.79
47104 - South Sudan - DemGovernance	23,180.32	6,723,809.11	0.00	6,746,989.43

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Funds Utilization

Selection Criteria :

Business Unit : SSD10  
Period : Jan-Dec (2013)  
Selected Project Id : 00064390  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00081231

Project/Award: 00064390 12. Support to Access to Justi

Period : As Of Dec31,2013

Output #	00081231	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
	Outstanding NEX advances		0.00
	Undepreciated Fixed Assets		0.00
	Inventory		0.00
	Prepayments		0.00
	Commitments		16,271.19

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## UNDP COUNTRY OFFICE SOUTH SUDAN PRE-2006 -2013 PROJECT ASSETS PHYSICAL VERIFICATION AS OF 31 Dec 2013

## Democratic Governance &amp; Stabilization Unit - Access to Justice &amp; Rule of Law Programme

## Access to Justice

BUSINESS UNIT	OPERATING UNIT	PROFILE ID (Please indicate profile as per list in next worksheet)	TAG NUMBER	SERIAL_ID / chassis #	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost (USD)	Currency (Should Always be USD)	FUND	Impl Agent	Donor	PROJECT_ID	DEPT ID	Activity	PO Ref	Voucher Ref
SSD10	SSD	ITC1	NA	CN-QJCSM-12061-2AV-0744-A00	Laptops	Wau	12/11/12	1	1,596.00	USD	26021	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-QJCSM-12061-2AV-06C9	Laptops	Juba	12/11/12	1	1,596.00	USD	26021	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-QJCSM-12061-2AV-0720	Laptops	Juba	12/11/12	1	1,596.00	USD	26021	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	DPM9P328A01	Laptops	Juba	12/11/12	1	1,596.00	USD	26021	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-QJCSM-12061-2AV-06C9	Laptops	Juba	12/11/12	1	1,596.00	USD	26021	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	1494	CN-QJCSM-12061-2AV-06C9	Laptops	UNDP-JBA	11/04/07	1	1,539.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-QCMAR8-72245-135-7210-A01	Laptops	UNDP-JBA	11/04/07	1	1,539.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	ITC1	1499	CN-QKQNP-12061-14C-0F10-A01	Laptops	UNDP-JBA	13/07/06	1	2,000.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	ITC1	1496	CN-QKQNP-12061-13U-0F10-A01	Laptops	UNDP-JBA	26/05/11	1	1,539.00	USD	30000	001981	00182	00051058	47104	4		0005622507
SSD10	SSD	ITC1	1495	CN-QKQNP-12061-13U-0F10-A01	Laptops	UNDP-JBA	26/05/11	1	1,539.00	USD	30000	001981	00182	00051058	47104	4		0005622507
SSD10	SSD	ITC1	NA	CN-QKQNP-12061-13U-0F10-A01	Laptops	UNDP-JBA	26/05/11	1	1,539.00	USD	30000	001981	00182	00051058	47104	4		0005622507
SSD10	SSD	ITC1	NA	CN-QCMAR8-72245-135-7210-A01	Laptops	UNDP-JBA	10/04/12	1	1,738.00	USD	30000	001981	00182	00051058	47104	4		0005622507
SSD10	SSD	ITC1	1496	CN-QH6JN-12061-055-0874-A01	Laptops	UNDP-JBA	11/04/07	1	2,355.00	USD	30000	001981	10159	00051058	47104	1		0005622507
SSD10	SSD	MTRV4	1504	JTECBOJ01022530	Vehicles-General	UNDP-Bur	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1505	JTECBOJ01022530	Vehicles-General	UNDP-Kusok	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1506	JTECBOJ01022530	Vehicles-General	UNDP-JBA	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1507	JTECBOJ01022530	Vehicles-General	UNDP-JBA	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1508	JTECBOJ01022530	Vehicles-General	UNDP-Wau	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1509	JTECBOJ01022530	Vehicles-General	UNDP-Aweil	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1503	JTECBOJ01022530	Vehicles-General	UNDP-JBA	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV3	1502	L1256E5807259	Motorcycles	UNDP-JBA	11/04/11	1	4,892.00	USD	30000	001981	00182	00051058	47104	1		
Sub-Total									289,299.00									

Prepared by:

*[Signature]* 1/9/2014  
 Linda Gibson  
 Project Assistant  
 Access to Justice Project

Certified by:

*[Signature]* 1/9/2014  
 Diaz Okeny  
 Programme Associate  
 Democratic Governance and Stabilization Unit

Cleared by:

*[Signature]* 1/9/2014  
 Anthony Abingo  
 Procurement and Asset Associate

Cleared by:

*[Signature]*  
 Lealem Berhanu  
 Team Leader  
 Democratic Governance and Stabilization Unit

Approved by:

*[Signature]*  
 Mulugata Abebe  
 Deputy Country Director (Op)


01/9/14




## *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 00064390 – 'Support to Access to Justice', 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 00064390. They are also responsible for safeguarding the assets procured under Project number 00064390.

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 00064390 – 'Support to Access to Justice ' 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  
Support to Access to Justice project



Deputy Country Director, Operations  
UNDP South Sudan





## UNDP COUNTRY OFFICE SOUTH SUDAN PRE-2006 -2013 PROJECT ASSETS PHYSICAL VERIFICATION AS OF 31 Dec 2013

## Democratic Governance &amp; Stabilization Unit - Access to Justice &amp; Rule of Law Programme

## Access to Justice

BUSINESS UNIT	OPERATING UNIT	PROFILE ID (Please indicate profile as per list in next worksheet)	TAG NUMBER	SERIAL_ID /chasis #	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost (USD)	Currency (Should Always be USD)	FUND	Impl Agent	Donor	PROJECT_ID	DEPT ID	Activity	PO Ref	Voucher Ref
SSD10	SSD	ITC1	NA	CN-OJCM-12961-2AV-0744-A00	Laptops	Wau	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-OJCM-12961-2AV-06C9	Laptops	Juba	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-OJCM-12961-2AV-0720	Laptops	Juba	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	DPN5P328A01	Laptops	Juba	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-OJCM-12961-2AV-06D9	Laptops	Juba	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	1500	CN-OKU418-12961-760-4660 - A01	Laptops	UNDP-JBA	11/04/07	1	1,539.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	ITC1	1494	CN-07XJP9-12961-09L-0071-A01	Laptops	UNDP-JBA	11/04/07	1	1,539.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-OCM889-73245-135-7210- A01	Laptops	UNDP-JBA	13/07/06	1	2,000.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	ITC1	1499	CN-OKDDNP-12961-14C-GF10-A01	Laptops	UNDP-JBA	26/05/11	1	1,539.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	1498	CN-OKDDNP-12961-13U-GEN2-401	Laptops	UNDP-JBA	26/05/11	1	1,539.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	1495	CN-OKDDNP-1261-13T-GGHZ-A01	Laptops	UNDP-Aweil**	26/05/11	1	1,539.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	NA	CN-OCMN08-12961-24H-00D5-A00	Laptops	Unknown	26/05/11	1	1,539.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	1496	CN-OH635N-12961-055-0874-A01	Laptops	UNDP-JBA	10/04/12	1	1,738.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	MTRV4	1504	JTECBOJX01022530	Vehicles-General	UNDP-Bor	11/04/07	1	2,355.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	MTRV4	1505	JTERB71-J80034636	Vehicles-General	UNDP-Bor	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1506	JTECBOJ801019884	Vehicles-General	UNDP-Kuajok*	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1507	JTECBOJ0279956	Vehicles-General	UNDP-JBA	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1508	JTECBOJ801019853	Vehicles-General	UNDP-JBA	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1509	JTECBOJ801027329	Vehicles-General	UNDP-Wau	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1503	JTECBOJ801019917	Vehicles-General	UNDP-Aweil**	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV3	1502	L1255E9607259	Motorcycles	UNDP-JBA	11/04/11	1	4,892.00	USD	30000	001981	00182	00077743	47104	1		
Sub-Total									289,299.00									

Prepared by:

*[Signature]* 19/1/2014  
Linda Gibson  
Project Assistant  
Access to Justice Project

Certified by:

*[Signature]* 19/1/2014  
Diaz Okeny  
Programme Associate  
Democratic Governance and Stabilization Unit

Cleared by:

*[Signature]* 19/1/2014  
Anthony Abugo  
Procurement and Asset Associate

Cleared by:

*[Signature]*  
Lealem Berhanu  
Team Leader  
Democratic Governance and Stabilization Unit

Approved by:

*[Signature]*  
Mulugata Abebe  
Deputy Country Director (Op)

01/9/14

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# **United Nations Development Programme (UNDP) – South Sudan Office**

**Project name and number: Access to Justice and  
Rule of Law - 00064390**

***September 2014***

**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

09 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 00064390 'Access to Justice and Rule of Law' 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 2013, we have carried out a financial audit and an audit of internal controls of UNDP directly implemented project number 00064390 'Access to Justice and Rule of Law' 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.

**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.

---

*PricewaterhouseCoopers CPA. PwC Tower, Waiyaki Way/Chiromo Road, Westlands  
P O Box 43963 – 00100 Nairobi, Kenya  
T: +254 (20)285 5000 F: +254 (20)285 5001 [www.pwc.com/ke](http://www.pwc.com/ke)*



## **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.

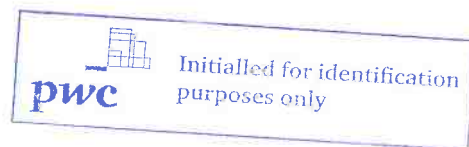
We look forward to working with you again.

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 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.*



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# ***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**

The "Support to Access to Justice and Rule of Law" project seeks to consolidate existing UNDP interventions that are delivered discretely to individual rule of law institutions, and community level interventions into a coherent and holistic programme designed to increase the availability, affordability, adaptability and acceptability of justice services in South Sudan. This programme approach seeks a positive balance between supply and demand side interventions to ensure that reforms are responsive to the evolving needs of communities served. This iterative process requires evidence based programming and thus adequate investment inter alia in crime statistics, court case management, recidivism rates and prison overcrowding to facilitate policy decision-makers to deploy resources efficiently and effectively. In complement, end user surveys to assess the perception of personal safety and security, and the appropriateness of services provided will serve to promote citizen engagement in the state building process.

The output being reviewed in this report is: Output 00081231: Improved coordination and institutionalization of justice sector services and access to remedies delivered through mandated rule of law institutions and other service providers.

## **1.3 Background of the output**

The key strategic objectives of the project were:

- Increase access to justice through coordinated institutional presence at state and county levels to;
- Support clearance of case backlog and address prolonged and arbitrary detention;
- Support harmonization of traditional justice with the formal justice sector; and
- Improve capacity development and institutional strengthening.

The expected outputs of the project were:

- Increasing the capacity of case disposal rates of Judiciary of South Sudan;
- Increasing capacity of Ministry of Justice to deliver prosecutorial services at State and County level;
- Enhancing South Sudan Police Service ability to maintain law and order;
- National South Sudan Prison Service (NPSSS) ability to provide inmate care enhanced and prison administration strengthened; and
- Improved coordination and institutionalization of justice sector services and access to remedies delivered through rule of law institutions and other service providers.

The Project 00064390 had other outputs these were excluded from our audit scope; these were 81227, 81228, 81229 and 81230. In line with the Terms of Reference (ToR), the amount subject to audit was the UNDP expenditure amounting to USD 2,180,190 for output Number 00081231. In FY 2012, the CDR total UNDP expenditure for the project was USD 5,151,365 (UNDP Expenditure only) while the output audited was USD 2,180,190. See analysis below,

Category	Amount (USD)
Government expenditure (all five outputs)	54,885
UNDP expenditure (all five outputs)	5,151,365
<b>Total expenditure as per CDR (all 5 outputs)</b>	<b>5,206,250</b>
UNDP expenditure under audit (Output 81231)	2,180,190

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# *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 00064390 'Access to Justice and Rule of Law', 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 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 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 banks account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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 00064390 "Access to Justice and Rule of Law" 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 00064390 "Access to Justice and Rule of Law" as at 31 December 2012; and
- c) The value and existence of cash held by the project number 00064390 "Access to Justice and Rule of Law" as at 31 December 2012 either as cash at hand or in the bank account (where applicable).

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.

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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 00064390 'Access to Justice and Rule of Law' 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 00064390 'Access to Justice and Rule of Law' 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 00064390 'Access to Justice and Rule of Law' , for the year ended 31 December 2012, as per the contract signed between PwC and RAC ESA OAI 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



9 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 00064390 (Access to Justice and Rule of Law) 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 utilization statement of project number 00064390 'Access to Justice and Rule of Law' 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 year ended 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\$ 2,180,190 incurred by the project number 00064390 (Access to Justice and Rule of Law) 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 00064390 'Access to Justice and Rule of Law' 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 program's 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 00064390 'Access to Justice and Rule of Law', amounting to asset expenditure amount of USD 289,299 as at 31 December 2012 in , 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 00064390 'Access to Justice and Rule of Law' did not maintain a dedicated bank account. Consequently, we have not issued an opinion on 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

9 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
<b>Income</b>		
Fund brought forward	4.4.1	6,906,312
UNDP transfers for TRAC and BCPR	4.4.2	2,107,953
<b>Total funds available for use</b>		<b>9,014,265</b>
<b>Expenditure</b>		
Output 00081231 - Improved coordination and institutionalization of justice sector services and access to remedies delivered through mandated rule of law institutions and other service providers	4.4.3	2,180,190
<b>Total</b>		<b>2,180,190</b>
<b>Ending fund balance</b>	4.4.4	<b>6,834,075</b>
<b>Represented by:</b>		
UNDP TRAC funding component		118,870
UNDP BCPR funding component		1,170,403
Available resources		5,544,802
<b>Total</b>		<b>6,834,075</b>

The above funds utilisation statement and the accompanying notes on section 4.3 and 4.4 of this report were approved by the management of the UNDP South Sudan Country Office. We have presented the signed financial statement under Annex 2 of 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 Fund brought forward

This related to internal transfers to the project in the prior period ended 31 December 2011. The total amount of USD 6,906,312 was received in transfers made from old projects as shown in the table below which formed opening balances for the year 2012:

Output number	Donor agency	Description	Amount (USD)
81231	Netherlands	Transfer of funds from 2011 old projects to Rule of Law projects	180,000
81231	Netherlands	Transfer of funds from 2011 old projects to Rule of Law projects	89,946
81231	Netherlands	Transfer of remaining 2011 balances from old projects	4,005
81231	Netherlands	Transfer of funds from old projects and adjustment of expenditure to clear deficit	(17,717)
81231	Norway	Transfer of funds from 2011 old projects to Rule of Law projects	4,335,903
81231	Norway	Transfer of remaining 2011 balances from old projects	120,789
81231	Norway	Transfer of remaining 2011 balances from old projects	12,402
81231	USA	Transfer of funds from 2011 old projects to Rule of Law projects	1,405,820
81231	USA	Transfer of remaining 2011 balances from old projects	35,491
81231	CIDA	Transfer of funds from 2011 old projects to Rule of Law projects	54,035
81231	CIDA	Transfer of remaining 2011 balances from old projects	5,618
81231	DFID	Transfer of funds from 2011 old projects to Rule of Law projects	613,281
81231	DFID	Transfer of remaining 2011 balances from old projects	33,846
81231	BCPR	Transfer of remaining 2011 balances from old projects	29,899
81231	UNDP	Transfer of remaining 2011 balances from old projects	2,994
<b>Total</b>			<b>6,906,312</b>

### 4.4.2 UNDP transfers for TRAC and BCPR

These related to UNDP internal transfers from headquarters to the project in the current period and are non-cash transactions. The funds are accessed by approved budget and have spending limits as shown below:

Funding category	Description of the funding	Amount allocated (USD)	Balance remaining (USD)
TRAC	UNDP Headquarters receives Target for Resource Assignment from the Core (TRAC) funds and distributes the TRAC resources to programme countries including UNDP South Sudan	402,000	118,870
BCPR	UNDP established the Thematic Trust Fund for Crisis Prevention and Recovery (CPR TTF) to respond effectively to crisis prevention and recovery needs. The Fund has unearmarked contributions, earmarked contributions benefiting individual programme countries, and earmarked contributions.	1,705,953	1,170,403
<b>Total</b>		<b>2,107,953</b>	<b>1,289,273</b>



#### 4.4.3 Output 00081231 - Improved coordination and institutionalization of justice sector services and access to remedies delivered through mandated rule of law institutions and other service providers

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

Activity	Amount (USD)
CPR TTF – Conflict Open Activity 1	273,393
Programme cost sharing Activity 1	354,572
CPR TTF – Conflict Open Activity 2	1,693
Programme cost sharing Activity 2	386,515
Programme cost sharing Activity 3	833
Programme cost sharing Activity 5	982
CPR TTF – Conflict Open Activity 6	208,721
Programme cost sharing Activity 6	6,825
Core programme UNU Centre	283,130
CPR TTF – Conflict Open Activity 7	51,743
Programme cost sharing Activity 7	611,783
<b>Total</b>	<b>2,180,190</b>

#### 4.4.4 Ending fund balance

The fund balance as at 31 December 2012 was USD 6,834,075. This balance was made up of the following components:

Component	Amount (USD)
UNDP TRAC funding component	118,870
UNDP BCPR funding component	1,170,403
Available resources	5,544,802
<b>Total</b>	<b>6,834,075</b>

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# *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 00064390 'Access to Justice and Rule of Law' 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 to the project financial statements. 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 00064390 'Access to Justice and Rule of Law' 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.



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



9 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 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
<b>1. Organisation and staffing</b>		
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.
<b>2. Programme and project management</b>		
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.
<b>3. Human resources</b>		
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"> <li>• Vacancy announcement on available post;</li> </ul>

Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
		<ul style="list-style-type: none"> <li>Competitive, job-specific assessment of skills and competencies in shortlisting staff and interviewing of the shortlisted staff; and</li> <li>Verification of relevant qualifications and credentials, including reference checks on short listed staff.</li> </ul>
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 administers 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>
<b>4. Finance</b>		
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>

Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
Expenses incurred are as per approved budgets	Satisfactory	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.
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 each authorized mission, an approved travel request was required prior to finalizing travel arrangements (issuing tickets, DSA and travel advance).</p>
<b>5. Procurement</b>		
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>
<b>6. Asset management</b>		
Project assets are adequately recorded, safeguarded, monitored and periodic	Satisfactory	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



Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
verification of the assets performed		<p>assets including:</p> <ul style="list-style-type: none"> <li>• Date of acquisition;</li> <li>• Description of the assets;</li> <li>• Asset serial number;</li> <li>• Location;</li> <li>• Asset purchase value;</li> <li>• Asset tag numbers;</li> <li>• Donor/ fund source; and</li> <li>• Department assigned.</li> </ul> <p>We established that periodic verification and monitoring of the assets was done. We also carried out a physical verification of assets, on a sample basis, and verified the existence of the assets carried in the fixed asset register that are present in Juba.</p>
<b>7. Cash management</b>		
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. 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	<p>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.</p>
<b>8. Information systems</b>		
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</p>

Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
		adequate for all the operations of the organisation.
<b>9. General Administration</b>		
Controls around travel of project staff, use and maintenance of project vehicles and lease and maintenance of office premises	Satisfactory	<p><b>Travel of project staff</b></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><b>Maintenance of project vehicles</b></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><b>Lease and maintenance of office premises</b></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.

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# *Follow up of prior audit recommendations*

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## ***6. Follow up of prior year audit recommendations***

As part of the Terms of Reference (ToR), we are required to carry out a follow up review of the prior period audit recommendations from the signed audit report for the project for the year ended 31 December 2011. However, this was not applicable to this project as the project has not been audited in the previous periods since the project activities commenced in 2012.

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# *Annexes*



# Combined Delivery Report by Activity

UN Development Programme  
Report ID: unglcdrb

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Run Time: 24-04-2013 14:04:59

Project Id : 00064390 12. Support to Access to Justi		Period :	Jan-Dec (2012)	
Output # : 00081231 4.3.5 Access to Justice & Rul		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Activity	0.00	1,626.69	0.00	1,626.69
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Activity : ACTIVITY 1 {}

Fund : 26920 (CPR TTF-Conflict - Open)

71405 - Service Contracts-Individuals	0.00	12,522.87	0.00	12,522.87
71410 - MAIP Premium SC	0.00	42.69	0.00	42.69
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow	0.00	161,120.40	0.00	161,120.40
71520 - UNV-Language Allowance	0.00	991.19	0.00	991.19
71525 - UNV-Hazard Pay	0.00	4,621.82	0.00	4,621.82
71530 - UNV-Rest and Recuperation	0.00	33,591.38	0.00	33,591.38
71535 - UNV-Medical Insurance	0.00	6,269.81	0.00	6,269.81
71540 - UNV-Global Charges	0.00	10,134.48	0.00	10,134.48
71545 - UNV-Home Leave Travel & Allowa	0.00	892.06	0.00	892.06
71550 - UNV-Resettlement Allowance	0.00	11,618.16	0.00	11,618.16
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	- 1,937.87	0.00	- 1,937.87
71590 - UNV HQ use only	0.00	22,730.14	0.00	22,730.14
71605 - Travel Tickets-International	0.00	196.67	0.00	196.67
71610 - Travel Tickets-Local	0.00	8,700.00	0.00	8,700.00
71620 - Daily Subsistence Allow-Local	0.00	378.95	0.00	378.95
71630 - Shipment	0.00	392.98	0.00	392.98
74510 - Bank Charges	0.00	529.17	0.00	529.17
75708 - Learning - subcontracts	0.00	488.89	0.00	488.89
75709 - Learning - training of counter	0.00	108.77	0.00	108.77

Total for Fund 26920	0.00	273,392.56	0.00	273,392.56
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Fund : 30000 (PROGRAMME COST SHARING)

63405 - Learning Costs	0.00	1,000.00	0.00	1,000.00
71405 - Service Contracts-Individuals	0.00	29,168.33	0.00	29,168.33
71505 - UN Volunteers-Stipend & Allow	0.00	120,969.34	0.00	120,969.34
71520 - UNV-Language Allowance	0.00	702.36	0.00	702.36
71525 - UNV-Hazard Pay	0.00	10,268.18	0.00	10,268.18
71530 - UNV-Rest and Recuperation	0.00	67,971.60	0.00	67,971.60
71535 - UNV-Medical Insurance	0.00	4,033.59	0.00	4,033.59
71540 - UNV-Global Charges	0.00	7,266.74	0.00	7,266.74
71545 - UNV-Home Leave Travel & Allowa	0.00	632.13	0.00	632.13
71550 - UNV-Resettlement Allowance	0.00	5,267.69	0.00	5,267.69
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	6,900.00	0.00	6,900.00
71590 - UNV HQ use only	0.00	17,542.47	0.00	17,542.47
71610 - Travel Tickets-Local	0.00	14,000.00	0.00	14,000.00
71620 - Daily Subsistence Allow-Local	0.00	12,929.24	0.00	12,929.24
71630 - Shipment	0.00	2,246.00	0.00	2,246.00
71635 - Travel - Other	0.00	948.05	0.00	948.05
72425 - Mobile Telephone Charges	0.00	368.42	0.00	368.42
72505 - Stationery & other Office Supp	0.00	304.39	0.00	304.39
74225 - Other Media Costs	0.00	1,940.30	0.00	1,940.30
74510 - Bank Charges	0.00	1,045.23	0.00	1,045.23
74525 - Sundry	0.00	6.77	0.00	6.77





Combined Delivery Report by Activity

Project Id : 00064390 12. Support to Access to Justi	Period :	Jan-Dec (2012)
Output # : 00081231 4.3.5 Access to Justice & Rul	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	Sudan (Juba)
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

75105 - Facilities & Admin - Implement	0.00	23,120.99	0.00	23,120.99
75705 - Learning costs	0.00	2,405.79	0.00	2,405.79
75708 - Learning - subcontracts	0.00	294.74	0.00	294.74
75709 - Learning - training of counter	0.00	7,566.37	0.00	7,566.37
75710 - Participation of counterparts	0.00	15,783.66	0.00	15,783.66
76125 - Realized Loss	0.00	9.99	0.00	9.99
76135 - Realized Gain	0.00	- 120.13	0.00	- 120.13
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>354,572.24</b>	<b>0.00</b>	<b>354,572.24</b>
<b>Total for Activity ACTIVITY 1</b>	<b>0.00</b>	<b>627,964.80</b>	<b>0.00</b>	<b>627,964.80</b>
<b>Activity : ACTIVITY 2 ()</b>				
<b>Fund : 26920 (CPR TTF-Conflict - Open)</b>				
71605 - Travel Tickets-International	0.00	778.00	0.00	778.00
75708 - Learning - subcontracts	0.00	77.19	0.00	77.19
75709 - Learning - training of counter	0.00	841.59	0.00	841.59
76135 - Realized Gain	0.00	- 3.86	0.00	- 3.86
<b>Total for Fund 26920</b>	<b>0.00</b>	<b>1,692.92</b>	<b>0.00</b>	<b>1,692.92</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71205 - Intl Consultants-Sht Term-Tech	0.00	6,026.40	0.00	6,026.40
71610 - Travel Tickets-Local	0.00	304.77	0.00	304.77
71630 - Shipment	0.00	650.00	0.00	650.00
72401 - Prefab structure/other buildin	0.00	335,101.92	0.00	335,101.92
74120 - Capacity Assessment	0.00	0.00	0.00	0.00
74210 - Printing and Publications	0.00	17,164.15	0.00	17,164.15
74225 - Other Media Costs	0.00	1,729.56	0.00	1,729.56
74510 - Bank Charges	0.00	- 912.40	0.00	- 912.40
75105 - Facilities & Admin - Implement	0.00	25,286.03	0.00	25,286.03
75709 - Learning - training of counter	0.00	1,164.51	0.00	1,164.51
76125 - Realized Loss	0.00	0.02	0.00	0.02
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>386,514.96</b>	<b>0.00</b>	<b>386,514.96</b>
<b>Total for Activity ACTIVITY 2</b>	<b>0.00</b>	<b>388,207.88</b>	<b>0.00</b>	<b>388,207.88</b>
<b>Activity : ACTIVITY 3 ()</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
72605 - Grants to Instit & other Benef	0.00	- 1,631.10	0.00	- 1,631.10
75105 - Facilities & Admin - Implement	0.00	837.09	0.00	837.09
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>- 794.01</b>	<b>0.00</b>	<b>- 794.01</b>

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Combined Delivery Report by Activity

Project Id : 00064390 12. Support to Access to Justi	Period :	Jan-Dec (2012)		
Output # : 00081231 4.3.5 Access to Justice & Rul	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY 3	0.00	- 794.01	0.00	- 794.01
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Activity : ACTIVITY 5 ()

Fund : 30000 (PROGRAMME COST SHARING)

71620 - Daily Subsistence Allow-Local	0.00	875.28	0.00	875.28
75105 - Facilities & Admin - Implement	0.00	61.27	0.00	61.27
76125 - Realized Loss	0.00	45.42	0.00	45.42
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>981.97</b>	<b>0.00</b>	<b>981.97</b>

<b>Total for Activity ACTIVITY 5</b>	<b>0.00</b>	<b>981.97</b>	<b>0.00</b>	<b>981.97</b>
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Activity : ACTIVITY 6 ()

Fund : 26920 (CPR TTF-Conflict - Open)

71205 - Intl Consultants-Sht Term-Tech	0.00	22,612.60	0.00	22,612.60
71505 - UN Volunteers-Stipend & Allow	0.00	16,926.00	0.00	16,926.00
71520 - UNV-Language Allowance	0.00	120.00	0.00	120.00
71530 - UNV-Rest and Recuperation	0.00	2,246.00	0.00	2,246.00
71535 - UNV-Medical Insurance	0.00	738.30	0.00	738.30
71540 - UNV-Global Charges	0.00	1,233.00	0.00	1,233.00
71545 - UNV-Home Leave Travel & Allowa	0.00	108.00	0.00	108.00
71550 - UNV-Resettlement Allowance	0.00	900.00	0.00	900.00
71590 - UNV HQ use only	0.00	2,227.13	0.00	2,227.13
71605 - Travel Tickets-International	0.00	675.99	0.00	675.99
71610 - Travel Tickets-Local	0.00	7,400.00	0.00	7,400.00
71620 - Daily Subsistence Allow-Local	0.00	1,978.76	0.00	1,978.76
71635 - Travel - Other	0.00	264.00	0.00	264.00
72105 - Svc Co-Construction & Engineer	0.00	59,651.50	0.00	59,651.50
72605 - Grants to Instit & other Benef	0.00	85,473.71	0.00	85,473.71
74210 - Printing and Publications	0.00	1,372.81	0.00	1,372.81
74510 - Bank Charges	0.00	75.81	0.00	75.81
74525 - Sundry	0.00	2,383.81	0.00	2,383.81
75709 - Learning - training of counter	0.00	2,333.33	0.00	2,333.33
<b>Total for Fund 26920</b>	<b>0.00</b>	<b>208,720.75</b>	<b>0.00</b>	<b>208,720.75</b>

Fund : 30000 (PROGRAMME COST SHARING)

71505 - UN Volunteers-Stipend & Allow	0.00	600.00	0.00	600.00
71530 - UNV-Rest and Recuperation	0.00	2,386.00	0.00	2,386.00
71590 - UNV HQ use only	0.00	298.60	0.00	298.60
73410 - Maint, Oper of Transport Equip	0.00	3,050.85	0.00	3,050.85
74510 - Bank Charges	0.00	43.23	0.00	43.23
75105 - Facilities & Admin - Implement	0.00	446.51	0.00	446.51
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>6,825.19</b>	<b>0.00</b>	<b>6,825.19</b>

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Combined Delivery Report by Activity

Project Id : 00064390 12. Support to Access to Justi	Period :	Jan-Dec (2012)		
Output # : 00081231 4.3.5 Access to Justice & Rul	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY 6	0.00	215,545.94	0.00	215,545.94
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Activity : ACTIVITY 7 ()

Fund : 04000 (Core Programme, UNU Centre)

61305 - Salaries - IP Staff	0.00	35,883.00	0.00	35,883.00
61310 - Post Adjustment - IP Staff	0.00	15,489.52	0.00	15,489.52
62305 - Dependency Allowances-IP Staff	0.00	2,929.02	0.00	2,929.02
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	10,982.10	0.00	10,982.10
62315 - Contrib. to medical, social in	0.00	946.64	0.00	946.64
62320 - Mobility, Hardship, Non-remova	0.00	7,545.06	0.00	7,545.06
62340 - Annual Leave Expense - IP	0.00	- 126.54	0.00	- 126.54
63340 - Proc trips/Rest & Recup-IP Sif	0.00	2,700.00	0.00	2,700.00
63350 - Reimb of Income Tax-IP Staff	0.00	6,206.00	0.00	6,206.00
63365 - Special Oper Living Allow-IP	0.00	32,681.91	0.00	32,681.91
63530 - Contribution to EOS Benefits	0.00	1,284.30	0.00	1,284.30
63535 - Contribution to Security	0.00	2,054.88	0.00	2,054.88
63540 - Contribution to Training	0.00	513.72	0.00	513.72
63545 - Contribution to ICT	0.00	770.58	0.00	770.58
63550 - Contributions to MAIP	0.00	102.76	0.00	102.76
63555 - Contribution to UN JFA	0.00	924.70	0.00	924.70
63560 - Contributions to Appendix D	0.00	154.10	0.00	154.10
65115 - Contributions to ASHI Reserve	0.00	3,339.20	0.00	3,339.20
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
71405 - Service Contracts-Individuals	0.00	144,356.00	0.00	144,356.00
71410 - MAIP Premium SC	0.00	253.39	0.00	253.39
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	266.84	0.00	266.84
72515 - Print Media	0.00	120.00	0.00	120.00
72705 - Hospitality-Special Events	0.00	75.00	0.00	75.00
73125 - Common Services-Premises	0.00	8,700.00	0.00	8,700.00
73505 - Reimb to UNDP for Supp Srvs	0.00	2,331.33	0.00	2,331.33
73520 - Reimb UN Sys Entity Supp Srvs	0.00	2,222.01	0.00	2,222.01
74510 - Bank Charges	0.00	38.50	0.00	38.50
Total for Fund 04000	0.00	283,130.30	0.00	283,130.30

Fund : 26920 (CPR TTF-Conflict - Open)

71505 - UN Volunteers-Stipend & Allow	0.00	22,648.00	0.00	22,648.00
71520 - UNV-Language Allowance	0.00	120.00	0.00	120.00
71530 - UNV-Resl and Recuperation	0.00	4,492.00	0.00	4,492.00
71535 - UNV-Medical Insurance	0.00	616.07	0.00	616.07
71540 - UNV-Global Charges	0.00	1,051.80	0.00	1,051.80
71545 - UNV-Home Leave Travel & Allowa	0.00	90.00	0.00	90.00
71550 - UNV-Resettlement Allowance	0.00	900.00	0.00	900.00
71590 - UNV HQ use only	0.00	2,991.79	0.00	2,991.79
73125 - Common Services-Premises	0.00	13,179.12	0.00	13,179.12
73505 - Reimb to UNDP for Supp Srvs	0.00	5,587.28	0.00	5,587.28
74510 - Bank Charges	0.00	67.38	0.00	67.38

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Combined Delivery Report by Activity

Project Id : 00064390 12. Support to Access to Justi	Period :	Jan-Dec (2012)
Output # : 00081231 4.3.5 Access to Justice & Rul	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	Sudan (Juba)
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Fund 26920	0.00	51,743.44	0.00	51,743.44
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Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	21,596.87	0.00	21,596.87
61310 - Post Adjustment - IP Staff	0.00	15,196.02	0.00	15,196.02
62305 - Dependency Allowances-IP Staff	0.00	2,989.77	0.00	2,989.77
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	13,334.25	0.00	13,334.25
62315 - Contrib. to medical, social in	0.00	1,112.51	0.00	1,112.51
62320 - Mobility, Hardship, Non-remova	0.00	8,362.21	0.00	8,362.21
62340 - Annual Leave Expense - IP	0.00	11,647.36	0.00	11,647.36
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	4,278.42	0.00	4,278.42
63335 - Home Leave Trvl & Allow-IP Stf	0.00	3,391.67	0.00	3,391.67
63340 - Proc trips/Rest & Recup-IP Stf	0.00	8,242.55	0.00	8,242.55
63365 - Special Oper Living Allow-IP	0.00	51,000.00	0.00	51,000.00
63405 - Learning Costs	0.00	900.00	0.00	900.00
63530 - Contribution to EOS Benefits	0.00	3,218.04	0.00	3,218.04
63535 - Contribution to Security	0.00	5,148.88	0.00	5,148.88
63540 - Contribution to Training	0.00	1,287.19	0.00	1,287.19
63545 - Contribution to ICT	0.00	1,930.85	0.00	1,930.85
63550 - Contributions to MAIP	0.00	257.44	0.00	257.44
63555 - Contribution to UN JFA	0.00	2,317.01	0.00	2,317.01
63560 - Contributions to Appendix D	0.00	386.14	0.00	386.14
65115 - Contributions to ASHI Reserve	0.00	8,366.95	0.00	8,366.95
65135 - Payroll Mgt Cost Recovery ATLA	0.00	901.32	0.00	901.32
71405 - Service Contracts-Individuals	0.00	92,548.49	0.00	92,548.49
71505 - UN Volunteers-Stipend & Allow	0.00	26,121.80	0.00	26,121.80
71520 - UNV-Language Allowance	0.00	140.00	0.00	140.00
71530 - UNV-Rest and Recuperation	0.00	4,492.00	0.00	4,492.00
71535 - UNV-Medical Insurance	0.00	855.61	0.00	855.61
71540 - UNV-Global Charges	0.00	1,438.50	0.00	1,438.50
71545 - UNV-Home Leave Travel & Allowa	0.00	126.00	0.00	126.00
71550 - UNV-Resettlement Allowance	0.00	1,050.00	0.00	1,050.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	0.00	0.00	0.00
71590 - UNV HQ use only	0.00	3,197.79	0.00	3,197.79
71605 - Travel Tickets-International	0.00	496.00	0.00	496.00
71620 - Daily Subsistence Allow-Local	0.00	1,674.05	0.00	1,674.05
71635 - Travel - Other	0.00	250.00	0.00	250.00
72425 - Mobile Telephone Charges	0.00	105.88	0.00	105.88
72440 - Connectivity Charges	0.00	241.18	0.00	241.18
72505 - Stationery & other Office Supp	0.00	566.73	0.00	566.73
73125 - Common Services-Premises	0.00	184,206.31	0.00	184,206.31
73405 - Rental & Maint-Other Office Eq	0.00	864.22	0.00	864.22
73410 - Maint, Oper of Transport Equip	0.00	16,802.23	0.00	16,802.23
73505 - Reimb to UNDP for Supp Svcs	0.00	56,529.25	0.00	56,529.25
73520 - Reimb UN Sys Entily Supp Svcs	0.00	1,176.37	0.00	1,176.37
74210 - Printing and Publications	0.00	94.74	0.00	94.74
74325 - Contrib.To CO Common Security	0.00	12,551.00	0.00	12,551.00
74510 - Bank Charges	0.00	195.80	0.00	195.80
74520 - Storage	0.00	84.75	0.00	84.75
75105 - Facilities & Admin - Implement	0.00	40,107.62	0.00	40,107.62
76125 - Realized Loss	0.00	51.97	0.00	51.97
76135 - Realized Gain	0.00	- 50.61	0.00	- 50.61

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purposes only



UN Development Programme  
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 24-04-2013 14:04:59

Report ID: UN/00	
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Total for Fund 30000	0.00	611,783.13	0.00	611,783.13
Total for Activity ACTIVITY 7	0.00	946,656.87	0.00	946,656.87
Total for Output : 00081231	0.00	2,180,190.14	0.00	2,180,190.14

Prc Total :	54,885.00	5,151,365.01	0.00	5,206,250.01
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Signed By :

*Ammaferumaa Ringer*

Date :

*2/5/2013*

Signed By :

Date :



*[Signature]*

UNDP COUNTRY OFFICE SOUTH SUDAN PRE-2006 -2013 PROJECT ASSETS PHYSICAL VERIFICATION AS OF 31 Dec 2013

Democratic Governance &amp; Stabilization Unit - Access to Justice &amp; Rule of Law Programme

Access to Justice																		
BUSINESS UNIT	OPERATING UNIT	PROFILE ID (Please indicate profile as per list in next worksheet)	TAG NUMBER	SERIAL_ID /chassis #	DESCRIPTION	LOCATION (physical)	ACQUISITION DATE	Quantity (should always be 1)	Acquisition Cost (USD)	Currency (Should Always be USD)	FUND	Impl Agent	Donor	PROJECT_ID	DEPT ID	Activity	PO Ref	Voucher Ref
SSD10	SSD	ITC1	NA	CN-QJCSM-12961-2AV-0744-A00	Laptops	Wau	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-QJCSM-12961-2AV-06C9	Laptops	Juba	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-QJCSM-12961-2AV-0720	Laptops	Juba	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	BPNSF32BA01	Laptops	Juba	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-QJCSM-12961-2AV-06D9	Laptops	Juba	12/11/12	1	1,596.00	USD	26921	001981	00012	00051058	47104	1		
SSD10	SSD	ITC1	1500	CN-DPU418-12961-780-4550-A01	Laptops	UNDP-JBA	11/04/07	1	1,539.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	ITC1	1494	CN-07XJPS-12961-09L-0071-A01	Laptops	UNDP-JBA	11/04/07	1	1,539.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	ITC1	NA	CN-QCM886-73245-135-7210-A01	Laptops	UNDP-JBA	13/07/00	1	2,000.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	ITC1	1499	CN-QH00NP-12961-14D-GF10-A01	Laptops	UNDP-JBA	26/05/11	1	1,539.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	1498	CN-QH00NP-12961-13U-GEN2-A01	Laptops	UNDP-JBA	26/05/11	1	1,539.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	1495	CN-QH00NP-1261-13T-GGH2-A01	Laptops	UNDP-Aweil**	26/05/11	1	1,539.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	NA	CN-QH00NP-1261-13U-GGL1-A01	Laptops	Unknown	26/05/11	1	1,539.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	NA	CN-QCMN06-12961-24H-0005-A00	Laptops	UNDP-JBA	10/04/12	1	1,738.00	USD	30000	001981	00182	00088488	47104	4		0005522507
SSD10	SSD	ITC1	1496	CN-QH635N-12961-055-0874-A01	Laptops	UNDP-JBA	11/04/07	1	2,355.00	USD	30000	001981	10159	00051058	47104	1		
SSD10	SSD	MTRV4	1504	JTECBOLX01022530	Vehicles-General	UNDP-Bor	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1505	JTERB71-J80034638	Vehicles-General	UNDP-Kuajok*	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1506	JTECBOLX01010684	Vehicles-General	UNDP-JBA	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1507	JTECBOLX020966	Vehicles-General	UNDP-JBA	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1508	JTECBOLX01019853	Vehicles-General	UNDP-JBA	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1509	JTECBOLX01027329	Vehicles-General	UNDP-Wau	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV4	1503	JTECBOLX01019917	Vehicles-General	UNDP-Aweil**	01/05/06	1	37,300.00	USD	30000	001981	00182	00051058	47104	1		
SSD10	SSD	MTRV3	1502	L1256E5607259	Motorcycles	UNDP-JBA	11/04/11	1	4,892.00	USD	30000	001981	00182	00077743	47104	1		
Sub-Total									289,299.00									

Prepared by:

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 Access to Justice Project

Certified by:

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 Democratic Governance and Stabilization Unit

Cleared by:

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 Anthony Abingo  
 Procurement and Asset Associate

Cleared by:

*[Signature]*  
 Lealem Berhanu  
 Team Leader  
 Democratic Governance and Stabilization Unit

Approved by:

*[Signature]*  
 Mulugata Abebe  
 Deputy Country Director (Op)

01/9/14



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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 00064390 – 'Support to Access to Justice', 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 00064390. They are also responsible for safeguarding the assets procured under Project number 00064390.

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 00064390 – 'Support to Access to Justice ' 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  
Support to Access to Justice project  
Deputy Country Director, Operations  
UNDP South Sudan

