

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UNDP SOUTH SUDAN

SUPPORT TO PUBLIC ADMINISTRATION
(Directly Implemented Project No. 72642, Output No. 85700)

Report No. 1491
Issue Date: 31 August 2015

Report on the Audit of UNDP South Sudan Support to Public Administration (Project No. 72642, Output No. 85700) Executive Summary

The UNDP Office of Audit and Investigations (OAI), through TMK & Company Certified Public Accountants (the audit firm), conducted from 8 to 19 June 2015 an audit of Support to Public Administration (Project No. 72642, Output No. 85700) (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). The last audit of the Project was conducted by OAI in 2014 and covered project expenditure from 1 January 2012 to 31 December 2013.

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 to 31 December 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. 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 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:

| Project Expenditure | | Project Assets | |
|------------------------|-------------|------------------------|-------------|
| Amount (in \$ '000) | Opinion | Amount (in \$ '000) | Opinion |
| 2,882 | Unqualified | 232 | Unqualified |

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." The recommendation aims to safeguard assets by recommending that asset certification reports are submitted on time.


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

Implementation status of previous OAI audit recommendations

The previous audit (Report No. 1342, issued on 23 September 2014) did not result in any recommendations.

Management comments and action plan

The United Nations Resident Coordinator and UNDP Resident Representative accepted the recommendation and is in the process of implementing it. Comments and/or additional information provided have been incorporated into the report, where appropriate.

A handwritten signature in blue ink is visible within a rectangular box. The signature appears to be 'Helge S. Ostveiten'.

Helge S. Ostveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
SOUTH SUDAN OFFICE

PROJECT NUMBER: 00072642

PROJECT NAME: SUPPORT TO PUBLIC ADMINISTRATION

Output: 00085700

FINANCIAL STATEMENTS AND MANAGEMENT LETTER FOR THE PERIOD
1 JANUARY 2014 TO 31 DECEMBER 2014



TMK & Company

Certified Public Accountants

Date: 12 August 2015

Director, Office of Audit and Investigations

Subject: Audit report and management letter of United Nations Development Programme (UNDP) South Sudan Direct Implementation Module (DIM) project number 00072642 'Support to Public Administration', output number 00085700, for the year ended 31 December 2014.

In accordance with the scope of work contained in the contract for professional services between United Nations Development Programme (UNDP) and TMK & Co, for the audit of DIM projects for the financial year 2014, we have carried out a financial audit and an audit of internal controls of UNDP directly implemented project number 00072642, output number 00085700, for the year ended 31 December 2014.

We are pleased to present our report which is structured with the following headings;

1. Background

This section provides a general description of the project and the activities implemented including a summary of programme 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 UNDP and TMK & Co.

3. Executive summary

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

4. Financial report.

This section presents our independent auditors report to UNDP on the project's financial statements for the year ended 31 December 2014, the fund accountability statement, accounting policies and explanatory notes.

5. Management letter

This section presents our independent report to the UNDP South Sudan and OAI 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 regulations and significant audit and accounting matters.

6. Follow up of prior year audit recommendations

This section follows up on implementation of prior period audit recommendations (where applicable).

The reports have been prepared in accordance with the terms of reference for this audit as per the signed contract between TMK & Co. and UNDP Office of Audit and Investigations (OAI).

We would like to appreciate the cooperation and courtesy accorded to us by the management of UNDP South Sudan and the OAI 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 TMK & Co.

Tom Mpagi,

Engagement Partner.



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Annexes

Annex 1: Combined Delivery Report

Annex 2: Statement of Assets and Equipment

The matters arising in this report and other reports that will flow from this 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.

List of Acronyms

| | |
|---------|--|
| A2J/RoL | Access to Justice and Rule of Law |
| CDR | Combined Delivery Report |
| CPA | Certified Public Accountant |
| CSO | Civil Society Organization |
| CTA | Chief Technical Advisor |
| DIM | Direct Implementation Modality |
| DSA | Daily Subsistence Allowance |
| ECC | Emergency Call Centre |
| FY | Financial Year |
| GIZ | Gesellschaft für Internationale Zusammenarbeit |
| ICT | Information and Communication Technology |
| ISA | International Standards on Auditing |
| JoSS | Judiciary of South Sudan |
| LEAs | Law Enforcement Advisors |
| MoI | Ministry of Interior |
| MoJ | Ministry of Justice |
| MoT | Ministry of Telecommunications and Postal Services |
| NPSSS | National Prisons Service of South Sudan |
| OAI | Office of Audit and Investigations |
| PCRC | Police Community Relation Committee |
| SGBV | Sexual and Gender-Based Violence |
| SPU | Special Protection Unit |

| | |
|---------|--|
| SSDP | South Sudan Development Plan |
| SSNPS | South Sudan National Police Service |
| ToR | Terms of Reference |
| UN | United Nations |
| UNDAF | United Nations Development Assistance Framework |
| UNDP | United Nations Development Programme |
| UNHRDDP | United Nations Human Rights Due Diligence Policy |
| USD | United States Dollar |

1. Background

1.1 Background of United Nations Development Programme Support

The General Assembly of the United Nations (UN) 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 focusing 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 promote community security, improve access to justice and foster the rule of law.

1.2 Background of the project

In line with the South Sudan Development Plan (SSDP) and the Mid-Term Capacity Development Strategy, the project supported the Republic of South Sudan (RSS) in building national capacity to manage public sector reform and to strengthen the civil service. It addressed all levels of capacity; the legal, regulatory, institutional (enabling environmental/institutional level); work procedures and operational arrangements (organizational level) and skills development (individual level).

The project was managed by UNDP under the Direct Implementation modality (DIM) in close collaboration with the designated counterparts in the Government of the Republic of South Sudan (RSS). The overall structure of this project is designed to emphasize and ensure RSS ownership of the project and its activities. A Project Board (PB) is responsible for management decisions and approval of project plans and revisions. The PB ensures project accountability and management for development results. It also provides guidance to project management on implementation of the project.

The Project Board (PB) is chaired by the Ministry of Labour, Public Service and Human Resource Development (MoLPS & HRD). The PB includes a Senior Beneficiary and Senior Supplier. The Senior Beneficiary role is covered by government institutions that are benefitting from the Civil Service Support Officers, and key ministries where Capacity Assessments and Restructuring are supported. The Senior Supplier -involves UNDP, IGAD, AU and donors.

A Project Management Unit (PMU) is placed within the RSS Ministry of Labour, Public Service and Human Resource Development. A PMU was already active for the IGAD regional initiative project, and was enhanced to support management of the overall Civil Service Project (which includes the IGAD regional initiative).

1.3 Background of the output/activity

1.3.1 Output 00085700 – National and state Institutions

The Project focuses, among other things on:

- Supporting the implementation of the Medium-Term Capacity Development Strategy (MTCDS)
- Supporting the implementation of regional capacity development initiatives (e.g. IGAD).
- Supporting the civil service strengthening in line with MTCDS, with focus on states and counties.
- Supporting the broader civil service reform processes, including performance and personnel management.
- Supporting the development of diaspora policy and strengthening the diaspora desk.

The expenditure incurred under this project for the financial year 2014 was USD 2,881,814.49

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 00072642 'Support to Public Administration', for the year ended 31 December 2014 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 the period 1st January to 31st December 2014 and the funds utilization as at the end of the 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 fairly the balance of assets of the UNDP project as at 31 December 2014. This statement must include all assets available as at 31 December 2014 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 fairly the cash and bank balance of UNDP project as at 31 December 2014. 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 a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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

2.2 Scope of the audit

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

A: Financial audit

- a) The expenditure incurred and recorded in the Combined Delivery Reports (CDR) of the project number 00072642 'Support to Public Administration' for the year ended 31 December 2014 and the funds utilization statement as at 31 December 2014, as reported by the UNDP office in South Sudan;
- b) The value and existence of the fixed assets held by the project number 00072642 'Support to Public Administration' as at 31 December 2014; and
- c) The value and existence of cash held by the project number 00072642 'Support to Public Administration' as at 31 December 2014 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 00072642 'Support to Public Administration' for the year ended 31 December 2014;
- Review of project's reports and records located at the UNDP South Sudan country office;
- 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 2014, where applicable.

Our audit report on the project's 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.



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 00072642 'Support to Public Administration' as presented in the Combined Delivery Report (CDR) for the year ended 31 December 2014.

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

3.1 *Summary of audit findings*

3.1.1 *Funding*

There was one output funded under this project. No funds were received from either UNDP or the donors during the year. The brought forward balance of \$5,630,461 was used to finance the project activities. As at 31 December 2014, a balance of 2,748,647 remained.

3.1.2 *Expenditure*

Total project expenditure amounted to USD 2,881,814 leaving a surplus of USD 2,748,647 as at 31 December 2014.

3.1.3 *Summary of audit opinions*

We have issued unqualified audit opinions on the combined delivery report and the asset certification report. The project did not maintain a dedicated bank account, consequently, we have not expressed an opinion on the cash balances as at 31 December 2014.

3.1.4 *Summary of internal control findings*

We have assessed the overall internal control and systems environment as satisfactory. The Internal controls, governance and risk management processes were adequately established and functioning well. The internal control issue highlighted in the report need to be addressed by management.

We came across one reportable internal control finding as follows:

| Management letter reference No. | Description | Risk rating/Priority |
|---------------------------------|--|----------------------|
| 6a. | UNDP's 'Programme and Operations, Policies and Procedures' require offices to submit asset certification reports by 31 December of every year. However, the project assets certification report was submitted on 19 June 2015. | Medium |

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 CDR and Funds utilization statement, statement of assets and equipment and statement of cash position of the UNDP project number 00072642 'Support to Public Administration', for the year ended 31 December 2104, as per the contract signed between TMK & Co. and UNDP Office of Audit and Investigations. Our comments, therefore, cannot be expected to include all possible improvements in internal controls that a more extensive special investigation might reveal.

TMK & Co.

TMK & Co.
Certified Public Accountants
6th floor, Workers House
Plot 1, Pilkington Road
Kampala
Uganda.



12th August 2015



4. *Financial report*

4.1 *Independent auditors' report*

Report of the independent auditors to the UNDP on the audit of financial statements of project number 00072642 (Support to Public Administration) for the year ended 31 December 2014.

4.1.1 **Certification of the funds utilization statement.**

We have audited the Combined Delivery Report and the accompanying funds utilization statement of project number 00072642 'Support to Public Administration' for the year ended 31 December 2014 as set out in section 4.2 of this report which comprises of the income and expenditure statement for the year ended 31 December 2014 and a summary of significant accounting policies and other explanatory notes.

Project management responsibility

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

Auditor's responsibility

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

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the funds utilization statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement 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 statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 the 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 and the Funds utilization statement presents fairly, in all material respects, the expenditure of USD 2,881,814.49 incurred by the project number 00072642-Support to Public Administration under output 00085700 for the period 1 January 2014 to 31 December 2014 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 00072642 'Support to Public Administration' as at 31 December 2014.

Programme management responsibilities

The management of the UNDP South Sudan 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 control, 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 the 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 statement whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by the programme management, as well as evaluating the overall presentation of the statement.

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 presents fairly, in all material respects, the balance of inventory of the UNDP project number 00072642 'Support to Public Administration', amounting to asset expenditure of USD 231,983.05 as at 31 December 2014, in accordance with the UNDP accounting policies described in section 4.3 of this report.

4.13 Certification of statement of cash position.

The DIM project number 00072642 'Support to Public Administration' did not maintain a dedicated bank account. Consequently, we have not expressed an opinion on the cash position as at 31 December 2014.

The engagement leader responsible for the audit resulting in this independent auditor's report is **CPA 211, Tom Mpagi**.



TMK & CO.

Certified Public Accountants

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Kampala

Uganda



12 August 2015

4.2 Funds utilisation statement

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

| | Notes | 1st January 2014 to 31 December 2014 | 1 January 2013 to 31 December 2013 |
|---|-------|---|---------------------------------------|
| | | USD | USD |
| Opening balance brought forward from 2013 | 4.4.1 | 5,630,461 | 3,465,056 |
| UNDP funding | 4.4.2 | - | 128,800 |
| Income from Donors | 4.4.3 | - | 10,007,561 |
| Total fund available for use | | 5,630,461 | 13,601,417 |
| | | | |
| Expenditure | | | |
| Output 00085700 | 4.4.4 | 2,881,814 | 7,940,526 |
| Output 00081054 | | - | 30,430 |
| Total | | 2,881,814 | 7,970,956 |
| | | | |
| Ending fund balance | 4.4.5 | 2,748,647 | 5,630,461 |

The above funds utilization statement and the accompanying notes in section 4.3 and 4.4 of this report were approved by the management of the UNDP South Sudan Office. We have presented the signed financial statements under Annex 1 of this report.

4.3 *Accounting policies*

UNDP adopted International Public Sector Accounting Standards (IPSAS) as of 1 January 2012.

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

UNDP uses the ERP software (Atlas) for planning and management of resources, the software is also shared with 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 has 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 Utilisation Statement is the mandatory and official statement of expenses and funds utilization to be certified.

4.4 Notes to the statement of income and expenditure

4.4.1 Opening balance

This relates to the balance of funds for the project in the year ended 31 December 2013 amounting to USD 5,630,461. This balance was carried forward as the opening balance on 1 January 2014.

4.4.2 UNDP funding

This relates to the UNDP internal funding to the project. There was no UNDP funding to the project during the period 1 January 2014 to 31 December 2014.

4.4.3 Income from Donors

For the period 1 January 2014 to 31 December 2014, UNDP South Sudan did not receive funds from Donors for the project.

4.4.4 Output 00085700 – National and State Institution

The costs under this output were incurred under four activities as illustrated in the table below;

| Description | Amount (USD) |
|---|---------------------|
| Activity 1 - Medium Term Capacity Development Strategy (MTCD) | 22,860.03 |
| Activity 2 - IGAD Civil Service Support Officers | 1,959,494.81 |
| Activity 3 - South Sudan linkages | 31,523.23 |
| Activity 5 - Project Management | 858,772.79 |
| Other costs | 9,163.63 |
| TOTAL | 2,881,814.49 |

4.4.5 Ending fund balance

The fund balance as at 31 December 2014 was USD 2,748,647.



TMK & Company

Certified Public Accountants

5. *Management Letter.*

5.1 *Report of the independent auditors to UNDP on internal controls and systems.*

We have audited the financial statements of the project number 00072642 'Support to Public Administration' for the year ended 31 December 2014 and issued our report on it, as detailed in section 4.1 of our 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 projects financial statements are free of material misstatements.

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 unauthorized use or disposition; transactions are executed in accordance with management authorization and in accordance with the terms of the agreements; and transactions are recorded properly to permit the preparation of the projects financial statements in conformity with the basis of accounting described in section 4.3 of this report. Because of inherent limitations in internal controls, 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 the project number 00072642 'Support to Public Administration' for the year ended 31 December 2014, we assessed the internal control environment in accordance with the Institute of Internal Auditors, and International Professional Practices Framework (IPPF). 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's financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

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

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

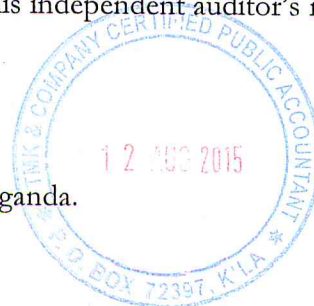
The engagement leader responsible for the audit resulting in this independent auditor's report is **CPA 211, Tom Mpagi.**

TMK & CO.

Certified Public Accountants

6th Floor, Workers House, Plot 1 Pilkington Road, Kampala, Uganda.

TMK & CO.



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 is 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 procedures were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity. |
| Unsatisfactory | Internal controls, governance and risk management procedures 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 | No. of recommendation | Comments |
|--|-----------------------|--|
| 1. Organisation and staffing | | |
| a. There are effective work flows and management arrangements which include assignment of authority, accountability and responsibility to staff. | | <p>We reviewed the staffing structure of the project and established that there were effective workflow processes guided by an organogram that reflects the reporting and accountability structure.</p> <p>We also checked that staff responsibility assignment was captured in detail and was well defined at the point of recruitment of staff.</p> |
| 2. Programme and Project management | | |
| a. Controls on approval of project funds | | <p>We obtained and reviewed the project documents. There was adequate segregation of duties for the expenditure approval and authorization process.</p> <p><u>Late approval of annual work plan/budget</u></p> <p>Observation: The UNDP operational guidelines of the internal control framework requires the UNDP office to prepare an annual work plan to be approved by the designated officials. The work plan should form a basis for implementation of project activities. Our review noted delays in the approval of the annual work plan of the project in the year under review. The work plan was approved by the Country Director on 12 May 2014; five months from the beginning of the year. In addition, the Annual Work Plan for 2014 was not signed by the designated representative of the government of South Sudan. Late approval of the annual work plans/ budgets may lead to late implementation of the project activities and consequently low programme delivery.</p> |

Financial statements and management letter for the period 1 January to 31 December 2014

| Area subject to assessment | No. of recommendation | Comments |
|----------------------------|-----------------------|--|
| | | <p>We however received adequate explanations for the delay in approval of the work plans by the Country Director and the government counterpart not signing.</p> <p>Management explained that because of difficulties consequent from the December 2013 war outbreak, the UNDP South Sudan office was operating under extremely trying circumstances. They informed us that during the first quarter of 2014, the country office was not operating at full capacity. Also, management stated that the designated representative of the government of South Sudan could not sign off the work plan because of the prevailing uncertainty during that period.</p> <p>Management Response and action plan:</p> <p>Following the outbreak of violence in December 2013, the Civil Service Support Officers seconded from Kenya, Uganda and Ethiopia were withdrawn from service in the South Sudan government institutions due to insecurity and pending decision making by the partner governments, including the funding partner, on the full resumption of the capacity development programme in the midst of conflict. In addition, the country office scaled down to essential staffing during Q1 in line with the L3 humanitarian context and heightened insecurity. Following extensive discussion with all stakeholders during this period, the country office revised the planned 2014 AWP to integrate conflict sensitivity and crisis response and approved same in May 2014, for the consideration of the project board including government and donor partner counterparts. The finalization of an AWP 2014, was delayed as the GRSS, IGAD contributing countries and the Donor partners considered their respective positions on the scope and funding in the context of the ongoing conflict, thus delaying the completion of an AWP for 2014.</p> |

| Area subject to assessment | No. of recommendation | Comments |
|-----------------------------|-----------------------|---|
| | | <ol style="list-style-type: none"> 1. The country office <u>undertakes to fully implement the multi-year budgeting policy</u> to ensure a distinction between annual budgets versus available resources. 2. To aid in increased delivery, the country office <u>undertakes to reschedule the annual work plan process</u> to ensure timely counterpart approval and signature; and where they are unavailable to clearly document the process to obtain approval. <p>The country office operates a Direct Implementation Modality, and <u>undertakes to ensure adequate human resource planning</u> is an integral part of programme design and planning phases to strengthen programme delivery.</p> |
| b. Project finances | | <p>The project activities and expenditures were consistent with the project document and the annual work plan. There was adequate segregation of duties for expenditure approval and the authorization process.</p> |
| c. Monitoring and Oversight | | <p>Various monitoring and evaluation visits were conducted by the project team to ascertain the project activities and ensure that the project implementation was in line with the annual work plan and objectives of the project. However, we noted that the secondment of a monitoring and evaluation specialist from the Norwegian Refugee Council (NRC) was delayed until October 2014.</p> <p>While the Project Board is required to hold four quarterly meetings, it held only one throughout 2014.</p> |

| Area subject to assessment | No. of recommendation | Comments |
|----------------------------|-----------------------|---|
| | | <p>We received satisfactory explanation from management in relation to the above observations, they were attributed to the difficult working conditions that were a direct consequence of the December 2013 fighting in South Sudan.</p> <p>Management Response and action plan:</p> <p>Deployment of an M&E Specialist from the Norwegian Refugee Council (NRC) was delayed due to the difficulty in recruiting staff into a conflict work environment; and necessitated assurances on security provisions by the country office.</p> <p>At their request, project board meetings were suspended while the country office held bilateral discussions with GRSS, IGAD contributing countries and the Donor partner regarding the scope and continuation of the project in the changed context. It was anticipated that a peace agreement would be achieved within the financial year to enable the full resumption of activities. A peace agreement was not reached during this period, and thus agreement activities were limited during this period including project board meetings to consider strategic oversight issues.</p> <ol style="list-style-type: none"> 1. With support from the NRC secondees, the project will ensure continuous M & E missions 2. The project board schedule is to be maintained, and where necessary, document the decision to deviate from planned meetings |

| Area subject to assessment | No. of recommendation | Comments |
|---|-----------------------|--|
| 3. Human Resources | | |
| a. Human Resources process is competitive and transparent | | <p>From our review of the personnel files of the project staff, we found that recruitment of staff included;</p> <ul style="list-style-type: none"> i) A vacancy announcement for the post ii) Competition, job specific assessment of skills and competencies before long and short listing of prospective staff. iii) Verification of qualifications and referees of shortlisted candidates. |
| b. Effectiveness of the management project staff | | <p>From the personnel files, we checked the management of staff and found that performance evaluation was done and records of leave were maintained. The personnel files also contained the contracts of the respective staff.</p> <p>The payroll is centrally processed in the UNDP Office in Copenhagen. The global payroll administrator verifies the benefits and entitlements of staff and creates one time recurring earnings and deductions.</p> <p>Payroll validation and the initial signoff are done by the global payroll administrator in Copenhagen. The Deputy Country Director- Operations authorizes the payroll by performing the payroll final signoff. This approval confirms the payroll amounts are correct and ready for disbursement, and he or she automatically sends an email notification to the global payroll services to request payroll finalization. Once payroll is processed, the country office administrator verifies the disbursement of amounts to the respective employee accounts.</p> |

*Support to Public Administration
Project number: 00072642
Financial statements and management letter for the period 1 January to 31 December 2014*

| Area subject to assessment | No. of recommendation | Comments |
|--|-----------------------|--|
| 4. Finance | | |
| a. Safe custody and adequate management of cash | | <p>We checked the controls on cash management and established that a petty cash float of USD 2,500 has been established for the UNDP South Sudan Office.</p> <p>The petty cash was maintained in a safe within the finance department and administered by the petty cash cashier who is supervised by the Finance Team Leader.</p> <p>The project did not operate a dedicated bank account. All the project funds were received and disbursed through the UNDP bank account.</p> |
| b. Compliance with budget | | <p>We verified that the expenses incurred were in line with the project work plan and funds available.</p> |
| c. Controls around disbursements, payments and cash advances to field offices and project staff. | | <p>We reviewed the controls around staff advances and established that only one staff received a salary advance during 2014. Other advances to staff were effected when there was requirement or entitlement to travel. Salary advances to staff were processed and recovered through the payroll while travel advances are processed through a travel request.</p> <p>For each authorized mission, an approved travel request was required prior to finalizing travel arrangements.</p> |
| 5. Procurement | | |
| a. Procurement method | | <p>UNDP South Sudan Office had a procurement unit for contracting and awarding of tenders to suppliers. The organization mainly used vendors with whom they had a Long Term Agreement (LTA).</p> |

*Support to Public Administration
Project number: 00072642
Financial statements and management letter for the period 1 January to 31 December 2014*

| Area subject to assessment | No. of recommendation | Comments |
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| | | In these instances the vendor was requested by email to forward a quotation. It was on the basis of the quotation that a Purchase Order would be raised. |
| b. Appropriate assessment of goods is performed on delivery and performance of contractors is monitored before payment. | | <p>The assessment of the project and the project activities was carried out by the planning department of the UNDP South Sudan Office. No single vendor/contractor was involved in the assessment of the project or project activities.</p> <p>From our review of the payment supporting documents, we noted that receiving reports were issued prior to payment for delivered goods.</p> |
| <p>6. Asset management</p> <p>a. Project assets are adequately recorded, safeguarded, monitored and periodic verification of the assets performed</p> | | <p>We obtained the fixed asset register for the project assets as at 31 December 2014 and verified that it captures relevant details of the assets including;</p> <ul style="list-style-type: none"> • Date of acquisition • Description of the assets • Asset serial number • Location • Asset purchase value • Asset tag numbers • Donor/fund source <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 in the fixed asset register.</p> <p><u>Delays in submitting asset certification report</u></p> <p>Observation: UNDP's Programme and Operations, Policies and Procedures' require offices to submit asset certification reports by 31 December of every year.</p> |

| Area subject to assessment | No. of recommendation | Comments |
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| | No. 1 | <p>However, the project assets certification report was submitted on 19/6/2015.</p> <p>Delays in implementing asset management procedures may impact the timely finalization and accuracy of year-end reporting.</p> <p>Recommendation: Management should ensure that they submit year end asset certification reports by the 31 December of each year. Priority: Medium</p> <p>Management response and action plan:</p> <p>The Country Office notes that under normal circumstances, project year-end asset certification is submitted in a timely manner in adherence to corporate deadlines. 2014 was an exception due to the selection of the South Sudan Country Office for a large-scale pre-2012 asset verification exercise using an external auditor – KPMG.</p> <ol style="list-style-type: none"> 1. Management undertakes to further improve asset management through a semi-annual physical asset verification exercise now in place; 2. Management undertakes to implement more frequent physical verification of assets. |
| <p>7. Cash management</p> <p>a. Controls around cash at bank for project activities</p> | | <p>We checked that bank reconciliations were prepared on a monthly basis and all outstanding items were reconciled and investigated. The bank reconciliations were prepared by a Finance Associate, Certified by the Finance Team Leader and Approved by the Deputy Country Director - Operations.</p> |

| Area subject to assessment | No. of recommendation | Comments |
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| | | A review of cash held in UNDP sub-offices was not within the scope of our audit as our audit entailed an audit of the project at UNDP country office in South Sudan. |
| 8. Information systems | | |
| a. 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 | | <p>UNDP South Sudan Office uses the Atlas ERP for financial management. The financial management system is able to generate both financial and non-financial reports. The financial management system is decentralized but is used globally by UNDP agencies and is adequate for all the operations of the organization. Each staff has a laptop as required by the Business Continuity Plan. Roles and responsibilities for each staff position are clearly set up and defined in the system. Access rights and user levels are dependent on staff roles. Each staff has a user name and password which give access to the system.</p> <p>UNDP South Sudan has back up arrangements in the shape of a server that is based at the UNDP guest house. It uses the mission control firewall to restrict access to the network. The organization has a corporate antivirus license which is installed on the server thus serving all the organizations computers. UNDP South Sudan also has a Disaster Recovery Plan.</p> |
| 9. General administration | | |
| a. Controls around travel of project staff, use and maintenance of project vehicles and lease and maintenance of office premises | | <p><i>Travel of project staff</i></p> <p>UNDP has two types of travel: Duty travel and Entitlement travel.</p> <p>All duty travel was approved before the traveler left for the trip and before any payments were made. While on authorized 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> |

Support to Public Administration

Project number: 00072642

Financial statements and management letter for the period 1 January to 31 December 2014

| Area subject to assessment | No. of recommendation | Comments |
|---|-----------------------|---|
| | | <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 provision 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 <i>ad hoc</i> and is processed on a need basis.</p> <p><i>Maintenance of project vehicles</i></p> <p>Project vehicles were recorded in the asset register by their vehicle registration number against details of the respective chassis numbers. We conducted a physical verification of vehicles held under the project as at 31/12/2014 and verified their existence. Vehicles were only insured under third party insurance.</p> <p><i>Lease and maintenance of office premises.</i></p> <p>The UNDP South Sudan Offices are located along Ministries Road, Juba. The offices are insured locally.</p> |
| 10. Follow up on previous audits | | There were no recommendations from the prior audit. |

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. The internal control issue highlighted in the report need to be addressed by management.

Annex 1

Combined Delivery Report



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 6
Run Time: 05-03-2015 12:03:12

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2014)
Selected Project Id : 00072642
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

| | |
|--|---|
| Project Id : 00072642 Support to Public Administration | Period : Jan-Dec (2014) |
| Output # : 00085700 National and State Institution | Impl. Partner : 02885 UNDP (Direct Execution) |
| | Location : Sudan (Juba) |
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Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

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|--|------|----------|------|----------|
| 33001 - Change(s) in accounting policy | 0.00 | 713.00 | 0.00 | 713.00 |
| 72215 - Transportation Equipment | 0.00 | 3,232.62 | 0.00 | 3,232.62 |
| 72405 - Acquisition of Communic Equip | 0.00 | 4,770.32 | 0.00 | 4,770.32 |
| 10 - Foreign Exch Translation Loss | 0.00 | 0.03 | 0.00 | 0.03 |
| 330 - Dep Exp Owned - ITC | 0.00 | 327.91 | 0.00 | 327.91 |
| 77660 - Dep Exp Owned - Vehicle | 0.00 | 119.75 | 0.00 | 119.75 |
| Total for Fund 30000 | 0.00 | 9,163.63 | 0.00 | 9,163.63 |
| Total for Activity | 0.00 | 9,163.63 | 0.00 | 9,163.63 |

Activity : ACTIVITY1 (Medium-Term Capacity (MTCDs))

Fund : 04000 (Core Programme, UNU Centre)

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|-----------------------|------|--------|------|--------|
| 76125 - Realized Loss | 0.00 | - 6.03 | 0.00 | - 6.03 |
| Total for Fund 04000 | 0.00 | - 6.03 | 0.00 | - 6.03 |

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|------------|------|------------|
| 71405 - Service Contracts-Individuals | 0.00 | 23,814.85 | 0.00 | 23,814.85 |
| 71410 - MAIP Premium SC | 0.00 | 82.14 | 0.00 | 82.14 |
| 71415 - Contribution to Security SC | 0.00 | 1,067.79 | 0.00 | 1,067.79 |
| 72405 - Acquisition of Communic Equip | 0.00 | 0.00 | 0.00 | 0.00 |
| 74325 - Contrib.To GO Common Security | 0.00 | 0.00 | 0.00 | 0.00 |
| 74525 - Sundry | 0.00 | 292.90 | 0.00 | 292.90 |
| 75105 - Facilities & Admin - Implement | 0.00 | - 2,391.62 | 0.00 | - 2,391.62 |
| Total for Fund 30000 | 0.00 | 22,866.06 | 0.00 | 22,866.06 |
| Total for Activity ACTIVITY1 | 0.00 | 22,860.03 | 0.00 | 22,860.03 |

Activity : ACTIVITY2 (IGAD CSSOs)

Fund : 30000 (PROGRAMME COST SHARING)

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|------------------------------------|------|-----------|------|-----------|
| 31007 - PriorPeriodAdj_EXP_PPE | 0.00 | 4,770.32 | 0.00 | 4,770.32 |
| 61305 - Salaries - IP Staff | 0.00 | 19,335.75 | 0.00 | 19,335.75 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 8,024.34 | 0.00 | 8,024.34 |





Combined Delivery Report by Activity

| Project Id : 00072642 Support to Public Administration | | Period : Jan-Dec (2014) | | |
|--|----------|---|-----------------|--------------|
| Output # : 00085700 National and State Institution | | Impl. Partner : 02885 UNDP (Direct Execution) | | |
| | | Location : Sudan (Juba) | | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 1,464.51 | 0.00 | 1,464.51 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 6,068.67 | 0.00 | 6,068.67 |
| 62315 - Contrib. to medical, social in | 0.00 | 618.87 | 0.00 | 618.87 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 4,467.48 | 0.00 | 4,467.48 |
| 62340 - Annual Leave Expense - IP | 0.00 | - 209.68 | 0.00 | - 209.68 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 1,653.20 | 0.00 | 1,653.20 |
| 63530 - Contribution to EOS Benefits | 0.00 | 1,026.00 | 0.00 | 1,026.00 |
| 63535 - Contribution to Security | 0.00 | 1,778.40 | 0.00 | 1,778.40 |
| 63540 - Contribution to Training | 0.00 | 328.32 | 0.00 | 328.32 |
| 63545 - Contribution to ICT | 0.00 | 410.40 | 0.00 | 410.40 |
| 63550 - Contributions to MAIP | 0.00 | 136.80 | 0.00 | 136.80 |
| 63555 - Contribution to UN JFA | 0.00 | 629.28 | 0.00 | 629.28 |
| 63560 - Contributions to Appendix D | 0.00 | 82.08 | 0.00 | 82.08 |
| 15 - Contributions to ASHI Reserve | 0.00 | 2,188.80 | 0.00 | 2,188.80 |
| 135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 193.14 | 0.00 | 193.14 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 1,401,350.73 | 0.00 | 1,401,350.73 |
| 71605 - Travel Tickets-International | 0.00 | 40,288.00 | 0.00 | 40,288.00 |
| 71610 - Travel Tickets-Local | 0.00 | 29,890.33 | 0.00 | 29,890.33 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 5,653.32 | 0.00 | 5,653.32 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 7,639.03 | 0.00 | 7,639.03 |
| 71625 - Daily Subsist Allow-Mtg Partic | 0.00 | 13,398.36 | 0.00 | 13,398.36 |
| 71630 - Shipment | 0.00 | 5,366.00 | 0.00 | 5,366.00 |
| 71635 - Travel - Other | 0.00 | 28,435.33 | 0.00 | 28,435.33 |
| 72140 - Svc Co-Information Technology | 0.00 | - 10,575.00 | 0.00 | - 10,575.00 |
| 72205 - Office Machinery | 0.00 | - 16,723.00 | 0.00 | - 16,723.00 |
| 72311 - Fuel, petroleum and other oils | 0.00 | 682.80 | 0.00 | 682.80 |
| 72399 - Other Materials and Goods | 0.00 | 320.00 | 0.00 | 320.00 |
| 72401 - Prefab structure/other buildin | 0.00 | 7,619.05 | 0.00 | 7,619.05 |
| 72405 - Acquisition of Communic Equip | 0.00 | 138,894.80 | 0.00 | 138,894.80 |
| 72410 - Acquisition of Audio Visual Eq | 0.00 | 999.00 | 0.00 | 999.00 |
| 72415 - Courier Charges | 0.00 | 658.06 | 0.00 | 658.06 |
| 72505 - Stationery & other Office Supp | 0.00 | 3,375.99 | 0.00 | 3,375.99 |
| 72705 - Hospitality-Special Events | 0.00 | 248.39 | 0.00 | 248.39 |
| 72715 - Hospitality Catering | 0.00 | 15,432.91 | 0.00 | 15,432.91 |
| 73105 - Rent | 0.00 | 6,417.50 | 0.00 | 6,417.50 |
| 73107 - Rent - Meeting Rooms | 0.00 | 1,219.36 | 0.00 | 1,219.36 |
| 73216 - Construction Cost | 0.00 | 1,328.16 | 0.00 | 1,328.16 |
| 73420 - Leased Vehicles | 0.00 | 1,801.25 | 0.00 | 1,801.25 |
| 74325 - Contrib.To GO Common Security | 0.00 | 1,385.00 | 0.00 | 1,385.00 |
| 74505 - Insurance | 0.00 | 33,387.50 | 0.00 | 33,387.50 |
| 10 - Bank Charges | 0.00 | 15,315.27 | 0.00 | 15,315.27 |
| 5 - Claims and Adjustments | 0.00 | 160.00 | 0.00 | 160.00 |
| 74525 - Sundry | 0.00 | 4,217.94 | 0.00 | 4,217.94 |
| 75105 - Facilities & Admin - Implement | 0.00 | 128,191.26 | 0.00 | 128,191.26 |
| 75705 - Learning costs | 0.00 | 40,742.17 | 0.00 | 40,742.17 |
| 76125 - Realized Loss | 0.00 | - 0.67 | 0.00 | - 0.67 |
| 76135 - Realized Gain | 0.00 | - 319.66 | 0.00 | - 319.66 |
| 77630 - Dep Exp Owned - ITC | 0.00 | - 271.05 | 0.00 | - 271.05 |
| Total for Fund 30000 | 0.00 | 1,959,494.81 | 0.00 | 1,959,494.81 |
| Total for Activity ACTIVITY2 | 0.00 | 1,959,494.81 | 0.00 | 1,959,494.81 |

IMP & Co





Combined Delivery Report by Activity

| | |
|--|---|
| Project Id : 00072642 Support to Public Administrati | Period : Jan-Dec (2014) |
| Output # : 00085700 National and State Institution | Impl. Partner : 02885 UNDP (Direct Execution) |
| | Location : Sudan (Juba) |
| Govt Exp | UNDP Exp |
| UN Agencies Exp | Total Exp |

Activity : ACTIVITY3 (South-South linkages)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|---|------|------------|------|------------|
| 62335 - Hazard Duty Station Allow-IP | 0.00 | 3,786.67 | 0.00 | 3,786.67 |
| 63365 - Special Oper Living Allow-IP | 0.00 | 16,579.23 | 0.00 | 16,579.23 |
| 71605 - Travel Tickets-International | 0.00 | 1,145.00 | 0.00 | 1,145.00 |
| 71625 - Daily Substist Allow-Mtg Partic | 0.00 | 1,872.00 | 0.00 | 1,872.00 |
| 71635 - Travel - Other | 0.00 | 98.00 | 0.00 | 98.00 |
| 72505 - Stationery & other Office Supp | 0.00 | 183.87 | 0.00 | 183.87 |
| 74510 - Bank Charges | 0.00 | 12.66 | 0.00 | 12.66 |
| 74525 - Sundry | 0.00 | - 1,020.66 | 0.00 | - 1,020.66 |
| 7505 - Facilities & Admin - Implement | 0.00 | 2,062.27 | 0.00 | 2,062.27 |
| 75709 - Learning costs | 0.00 | 4,062.22 | 0.00 | 4,062.22 |
| 76125 - Learning - training of counter | 0.00 | 1,494.52 | 0.00 | 1,494.52 |
| 76125 - Realized Loss | 0.00 | 1,247.45 | 0.00 | 1,247.45 |
| Total for Fund 30000 | 0.00 | 31,523.23 | 0.00 | 31,523.23 |
| Total for Activity ACTIVITY3 | 0.00 | 31,523.23 | 0.00 | 31,523.23 |

Activity : ACTIVITY5 (Project management)

Fund : 30000 (PROGRAMME COST SHARING)

| | | | | |
|--|------|------------|------|------------|
| 31007 - PriorPeriodAdj_EXP_PPE | 0.00 | 3,232.62 | 0.00 | 3,232.62 |
| 61305 - Salaries - IP Staff | 0.00 | 58,007.25 | 0.00 | 58,007.25 |
| 61310 - Post Adjustment - IP Staff | 0.00 | 36,997.39 | 0.00 | 36,997.39 |
| 62305 - Dependency Allowances-IP Staff | 0.00 | 5,733.55 | 0.00 | 5,733.55 |
| 62310 - Contrib to Jt Staff Pens Fd-IP | 0.00 | 28,815.79 | 0.00 | 28,815.79 |
| 62315 - Contrib. to medical, social In | 0.00 | 5,885.66 | 0.00 | 5,885.66 |
| 62320 - Mobility, Hardship, Non-remova | 0.00 | 34,300.23 | 0.00 | 34,300.23 |
| 62335 - Hazard Duty Station Allow-IP | 0.00 | 11,195.00 | 0.00 | 11,195.00 |
| 62340 - Annual Leave Expense - IP | 0.00 | 2,142.17 | 0.00 | 2,142.17 |
| 63130 - Contrib Dispensary Cost-NP Stf | 0.00 | 1,142.03 | 0.00 | 1,142.03 |
| 63330 - Ed Grt Incl Trvl&Allow-IP Stf | 0.00 | 21,876.59 | 0.00 | 21,876.59 |
| 63340 - Proc trips/Rest & Recup-IP Stf | 0.00 | 9,373.00 | 0.00 | 9,373.00 |
| 63350 - Medical Exams(incl Pre-empl) | 0.00 | 112.90 | 0.00 | 112.90 |
| 63530 - Special Oper Living Allow-IP | 0.00 | 33,500.77 | 0.00 | 33,500.77 |
| 63530 - Contribution to EOS Benefits | 0.00 | 4,900.27 | 0.00 | 4,900.27 |
| 63535 - Contribution to Security | 0.00 | 25,405.45 | 0.00 | 25,405.45 |
| 63540 - Contribution to Training | 0.00 | 1,568.11 | 0.00 | 1,568.11 |
| 63545 - Contribution to ICT | 0.00 | 1,960.13 | 0.00 | 1,960.13 |
| 63550 - Contributions to MAIP | 0.00 | 653.40 | 0.00 | 653.40 |
| 63555 - Contribution to UN JFA | 0.00 | 3,005.54 | 0.00 | 3,005.54 |
| 63560 - Contributions to Appendix D | 0.00 | 392.03 | 0.00 | 392.03 |
| 64398 - Direct Project Cost-Staff | 0.00 | 90,731.78 | 0.00 | 90,731.78 |
| 65115 - Contributions to ASHI Reserve | 0.00 | 10,453.99 | 0.00 | 10,453.99 |
| 65135 - Payroll Mgt Cost Recovery ATLA | 0.00 | 932.88 | 0.00 | 932.88 |
| 71205 - Intl Consultants-Sht Term-Tech | 0.00 | 124,342.75 | 0.00 | 124,342.75 |
| 71405 - Service Contracts-Individuals | 0.00 | 105,363.03 | 0.00 | 105,363.03 |

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UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 4 of 6
Run Time: 05-03-2015 12:03:12

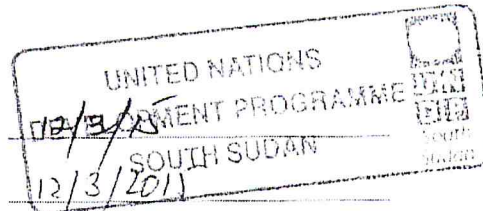
| Project Id : 00072642 Support to Public Administration | | Period : | Jan-Dec (2014) | |
|--|----------|-----------------|-------------------------------|--------------|
| Output # : 00085700 National and State Institution | | Impl. Partner : | 02885 UNDP (Direct Execution) | |
| | | Location : | Sudan (Juba) | |
| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
| 71410 - MAIP Premium SC | 0.00 | 383.63 | 0.00 | 383.63 |
| 71415 - Contribution to Security SC | 0.00 | 4,813.66 | 0.00 | 4,813.66 |
| 71605 - Travel Tickets-International | 0.00 | 2,890.00 | 0.00 | 2,890.00 |
| 71610 - Travel Tickets-Local | 0.00 | 3,400.00 | 0.00 | 3,400.00 |
| 71615 - Daily Subsistence Allow-Intl | 0.00 | 1,500.00 | 0.00 | 1,500.00 |
| 71620 - Daily Subsistence Allow-Local | 0.00 | 3,346.06 | 0.00 | 3,346.06 |
| 71625 - Daily Subsist Allow-Mtg Partic | 0.00 | 1,200.00 | 0.00 | 1,200.00 |
| 71635 - Travel - Other | 0.00 | 2,364.32 | 0.00 | 2,364.32 |
| 72105 - Svc Co-Construction & Engineer | 0.00 | 2,645.69 | 0.00 | 2,645.69 |
| 72140 - Svc Co-Information Technology | 0.00 | - 13,851.00 | 0.00 | - 13,851.00 |
| 72205 - Office Machinery | 0.00 | - 1,738.00 | 0.00 | - 1,738.00 |
| 72215 - Transportation Equipment | 0.00 | 46,951.92 | 0.00 | 46,951.92 |
| 72220 - Furniture | 0.00 | 2,580.65 | 0.00 | 2,580.65 |
| 72405 - Prefab structure/other buildin | 0.00 | 15,968.61 | 0.00 | 15,968.61 |
| 72415 - Acquisition of Communic Equip | 0.00 | 2,777.50 | 0.00 | 2,777.50 |
| 72425 - Courier Charges | 0.00 | 8,526.29 | 0.00 | 8,526.29 |
| 72440 - Mobile Telephone Charges | 0.00 | 213.87 | 0.00 | 213.87 |
| 72505 - Connectivity Charges | 0.00 | 10,109.75 | 0.00 | 10,109.75 |
| 73125 - Stationery & other Office Supp | 0.00 | 6,669.76 | 0.00 | 6,669.76 |
| 73125 - Common Services-Premises | 0.00 | 0.00 | 0.00 | 0.00 |
| 73410 - Maint, Oper of Transport Equip | 0.00 | 2,136.61 | 0.00 | 2,136.61 |
| 73510 - Reimb to UN for Supp Svcs | 0.00 | 220.34 | 0.00 | 220.34 |
| 74110 - Audit Fees | 0.00 | 33,432.00 | 0.00 | 33,432.00 |
| 74325 - Contrib.To CO Common Security | 0.00 | 0.00 | 0.00 | 0.00 |
| 74505 - Insurance | 0.00 | 258.06 | 0.00 | 258.06 |
| 74510 - Bank Charges | 0.00 | 54.82 | 0.00 | 54.82 |
| 74525 - Sundry | 0.00 | 1,525.41 | 0.00 | 1,525.41 |
| 74598 - Direct Project Costs - GOE | 0.00 | 37,170.76 | 0.00 | 37,170.76 |
| 75105 - Facilities & Admin - Implement | 0.00 | 60,068.93 | 0.00 | 60,068.93 |
| 76125 - Realized Loss | 0.00 | 1,483.88 | 0.00 | 1,483.88 |
| 76135 - Realized Gain | 0.00 | - 235.29 | 0.00 | - 235.29 |
| 77660 - Dep Exp Owned -Vehicle | 0.00 | - 119.75 | 0.00 | - 119.75 |
| Total for Fund 30000 | 0.00 | 858,772.79 | 0.00 | 858,772.79 |
| Total for Activity ACTIVITY5 | 0.00 | 858,772.79 | 0.00 | 858,772.79 |
| Total for Output : 00085700 | 0.00 | 2,881,814.49 | 0.00 | 2,881,814.49 |

| | | | | |
|-----------------|------|--------------|------|--------------|
| Project Total : | 0.00 | 2,881,814.49 | 0.00 | 2,881,814.49 |
|-----------------|------|--------------|------|--------------|

Signed By :

[Signature]

Date :



Signed By :

[Signature]

Date :

IMR & Co.





UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 5 of 6
Run Time: 05-03-2015 12:03:13

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2014)
Selected Project Id : 00072642
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

| | |
|------------------|-----------------------------|
| Project Id : ALL | Period : Jan-Dec (2014) |
| Output # : ALL | Impl. Partner Location : |

| | Govt Exp | UNDP Exp | UN Agencies Exp | Total Exp |
|---------------------------------------|----------|--------------|-----------------|--------------|
| 47101 - South Sudan - Central | 0.00 | 33.07 | 0.00 | 33.07 |
| 47104 - South Sudan - DemGovernance | 0.00 | 2,017,208.42 | 0.00 | 2,017,208.42 |
| 47108 - South Sudan - Poverty Reductn | 0.00 | 864,573.00 | 0.00 | 864,573.00 |

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Funds Utilization

Selection Criteria :

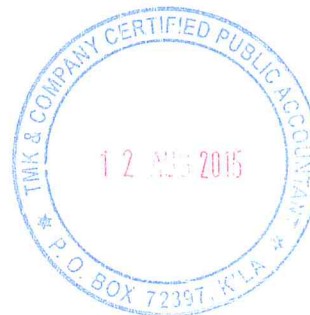
Business Unit : SSD10
Period : Jan-Dec (2014)
Selected Project Id : 00072642
Selected Fund Code : ALL
Selected Dept. IDs : ALL
Selected Outputs : ALL

Project/Award: 00072642 Support to Public Administration

Period : As Of Dec31,2014

| Output # | Impl. Partner :02885 UNDP (Direct Execution) | UNDP AMOUNT |
|----------------------------|--|-------------|
| Outstanding NEX advances | | 0.00 |
| Undepreciated Fixed Assets | | 1,574.20 |
| Inv | | 0.00 |
| Prepayments | | 0.00 |
| Commitments | | 40,994.26 |

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Annex 2

Statement of Assets and Equipment

AWARD 00072642
PROJECT 00085700

BUS UNIT
OPP UNIT
SSD

SSD10
DONOR 00187
FUND 30000

IGAD PROJECT ASSET INVENTORY AS OF 31st DECEMBER 2014

| S/N | Asset ID | PROFILE ID | Serial number | Description | Acquisition date | Quantity | Cost (USD) | Project |
|-----|----------|------------|------------------------------|-----------------------------|------------------|----------|------------|---------|
| 1 | 1826 | ICT | CN-OKODNP-12961-13T-GGBM-A01 | DELL Latitude laptop D6410 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 2 | 1609 | ICT | CN-OKODNP-12961-14C-GESE-A01 | DELL Latitude laptop D6411 | 26/05/2011 | 1 | 1,539.00 | 000777 |
| 3 | N/A | ICT | CN-OKODNP-12961-13T-GG9S-A01 | DELL Latitude laptop D6412 | 26-May-11 | 1 | 1,539.00 | 000777 |
| 4 | N/A | ICT | CN-OKODNP-12961-13U-GF3G-A01 | DELL Latitude laptop D6413 | 26-May-11 | 1 | 1,539.00 | 000777 |
| 5 | N/A | ICT | CN-OKODNP-12961-13U-GF5X-A01 | DELL Latitude laptop D6414 | 26/05/2011 | 1 | 1,539.00 | 000777 |
| 6 | N/A | ICT | CN-04373Y-12961-07M-0418-A00 | DELL Latitude laptop D6415 | 26/05/2011 | 1 | 1,539.00 | 000777 |
| 7 | N/A | ICT | OCPWYR-12961-2A6-088F-A00 | DELL Latitude laptop D6416 | 26/05/2011 | 1 | 1,539.00 | 000777 |
| 8 | 2022 | ICT | CN-OKODNP-12961-13P-GGHR-A01 | DELL Latitude laptop D6417 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 9 | N/A | ICT | CN-OKODNP-12961-13T-GG7J-A01 | DELL Latitude laptop D6418 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 10 | 1825 | ICT | CN-OKODNP-12961-13T-GGMH-A01 | DELL Latitude laptop D6419 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 11 | 1829 | ICT | CN-OKODNP-12961-13T-GGNT-A01 | DELL Latitude laptop D6420 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 12 | 1830 | ICT | CN-OKODNP-12961-13T-GGOO-A01 | DELL Latitude laptop D6421 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 13 | 2021 | ICT | CN-OKODNP-12961-13U-GFEK-A01 | DELL Latitude laptop D6422 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 14 | 2023 | ICT | CN-OKODNP-12961-14C-GFUW-A01 | DELL Latitude laptop D6423 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 15 | 2026 | ICT | CN-OKODNP-12961-15I-GFBY-A01 | DELL Latitude laptop D6424 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 16 | 2027 | ICT | CN-OKODNP-12961-15I-GFNJ-A01 | DELL Latitude laptop D6425 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 17 | 2024 | ICT | CN-OKODNP-12961-14C-GEUI-A01 | DELL Latitude laptop D6426 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 18 | 1607 | ICT | CN-04373Y-12961-13E-GFUX-A03 | DELL Latitude laptop D6427 | 26-May-11 | 1 | 1,539.00 | 000777 |
| 19 | 1988 | ICT | 6272-55U -MP- 3985N 13/03 | Think Pad Lenovo | 04-Feb-13 | 1 | 1,143.55 | 000857 |
| 20 | 1981 | ICT | 6272-55U -MP- 398AP 13/03 | Think Pad Lenovo | 04-Feb-13 | 1 | 1,143.55 | 000857 |
| 21 | 1772 | ICT | CN-04373Y-12961-13U-GF9Z-A01 | DELL Latitude laptop D6410 | 26/05/2011 | 1 | 1,539.00 | 000777 |
| 22 | 1608 | ICT | CN-OKODNP-12961-14C-GHTX-A01 | DELL Latitude laptop D6411 | 26/05/2011 | 1 | 1,539.00 | 000777 |
| 23 | N/A | ICT | CN-OKODNP-12961-13U-GFNP-A01 | DELL Latitude laptop E6520 | 04-Oct-12 | 1 | 1,539.00 | 000810 |
| 24 | N/A | ICT | CN-OKODNP-12961-14C-GFUI-A01 | DELL Latitude laptop E6521 | 04-Oct-12 | 1 | 1,539.00 | 000810 |
| 25 | N/A | ICT | OKODNP-12961-15I-GFUG-A01 | DELL Latitude laptop E6522 | 26/05/2011 | 1 | 1,539.00 | 000810 |
| 26 | 2030 | ICT | CN-OCMN08-12961-24H-011B-A00 | DELL Latitude laptop E6523 | 10-Apr-12 | 1 | 1,796.21 | 000810 |
| 27 | 1606 | ICT | CN-OCMN08-12908-24H-010A-A00 | DELL Latitude laptop E6524 | 10-Apr-12 | 1 | 1,796.21 | 000810 |
| 28 | N/A | ICT | CN-OCMN08-12961-24H-0117-A00 | DELL Latitude laptop E6525 | 10-Apr-12 | 1 | 1,796.21 | 000777 |
| 29 | 2037 | ICT | CN-OCMN08-12961-24H-0110-A00 | DELL Latitude laptop E6526 | 10-Apr-12 | 1 | 1,796.21 | 000810 |
| 30 | 1725 | ICT | CN-OCMN08-12961-24H-00F1-A00 | DELL Latitude laptop E6527 | 10-Apr-12 | 1 | 1,796.21 | 000777 |
| 31 | 1982 | ICT | 6272-55U -MP- 3986V 13/03 | Think Pad Lenovo | 04-Feb-13 | 1 | 1,143.55 | 000857 |
| 32 | 1989 | ICT | 6272-55U -MP- 398D2 13/03 | Think Pad Lenovo | 04-Feb-13 | 1 | 1,143.55 | 000857 |
| 33 | 1675 | ICT | 17531199559 | Power edge Dell server T620 | 12-Oct-12 | 1 | | 000857 |
| 34 | 1676 | ICT | SC15001-551227117615 | Smart UPS SC 1500 | 12-Oct-12 | 1 | | 000857 |

12 OCT 2015

12 OCT 2015
17/10/2015

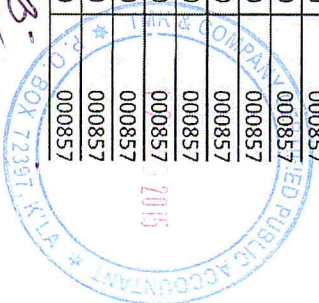
| S/N | Asset ID | PROFILE ID | Serial number | Description | Acquisition date | Quantity | Cost (USD) | Project |
|-----|----------|-------------------------|------------------------------|-----------------------------|------------------|----------|------------|---------|
| 35 | 1677 | ICT | CN-OVOVCM-74261-28L-5RNU | External Dell monitor | 12-Oct-12 | 1 | 5,204.00 | 000857 |
| 36 | 2015 | ICT | CN-OHWRD1-71581-24L-05AA-AO1 | Dell Keyboard | 12-Oct-12 | 1 | | 000857 |
| 37 | 1682 | Electrical Equipment | NWD1566RS20100400275 | Water dispenser | 06-Oct-11 | 1 | | 000810 |
| 38 | 1765 | Communication Equipment | 749TLUN501 | VHF RADIO | 15-Mar-13 | 1 | 850.00 | 000777 |
| 39 | 1766 | Communication Equipment | 749TLUN617 | VHF RADIO | 15-Mar-13 | 1 | 850.00 | 000777 |
| 40 | 1767 | Communication Equipment | 749TLUN226 | VHF RADIO | 15-Mar-13 | 1 | 850.00 | 000777 |
| 41 | 1768 | Communication Equipment | 749TLWP975 | VHF RADIO | 15-Mar-13 | 1 | 850.00 | 000777 |
| 42 | 1769 | Communication Equipment | 749TLUN252 | VHF RADIO | 15-Mar-13 | 1 | 850.00 | 000777 |
| 43 | 1774 | Communication Equipment | 749TLUN563 | VHF RADIO | 15-Mar-13 | 1 | 850.00 | 000777 |
| 44 | 1833 | ICT | F3DR385000143 | External Dell monitor | 30-Jun-13 | 1 | | 000857 |
| 45 | 1831 | ICT | P44M29B000044 | Wireless outdoor | 30-Jun-13 | 1 | | 000857 |
| 46 | 1832 | ICT | 3B1118X31348 | UPS | 30-Jun-13 | 1 | | 000857 |
| 47 | 1834 | ICT | 63504 | Wireless router | 30-Jun-13 | 1 | | 000857 |
| 48 | 1835 | ICT | CB921GA03630 | Satellite router | 30-Jun-13 | 1 | | 000857 |
| 49 | 1996 | ICT | NO S/N | Rack case | 30-Jun-13 | 1 | 14,175.36 | 000857 |
| 50 | 1836 | ICT | Q6V1703016 | KYOCERA FS-C8020 PHOTOCOPIE | 11-Apr-07 | 1 | 7,634.58 | 000777 |
| 51 | 1991 | ICT | 63504 | I-direct router | 15-Nov-12 | 1 | | 000857 |
| 52 | 1992 | ICT | FC2164560X5 | CISCO Switch | 15-Nov-12 | 1 | | 000857 |
| 53 | 1993 | ICT | NO S/N | LINKSYS VOIP | 15-Nov-12 | 1 | | 000857 |
| 54 | 1994 | ICT | FOC164446E3 | VOIP Switch | 15-Nov-12 | 1 | | 000857 |
| 55 | 1995 | ICT | AS122323421 | UPS-APC | 15-Nov-12 | 1 | | 000857 |
| 56 | 1830 | ICT | 19510F037133 | VSAT | 15-Nov-12 | 1 | 29,025.00 | 000857 |
| 57 | 1997 | Furniture | N/A | Metal cabinets | 31-Jan-13 | 1 | 327.87 | 000857 |
| 58 | 1998 | Office Equipment | N/A | Guilton paper cutter | 12-Oct-13 | 1 | 168.35 | 000857 |
| 59 | 1999 | Furniture | N/A | High back red/black chairs | 18-Feb-13 | 1 | 266.67 | 000857 |
| 60 | 2000 | Furniture | N/A | High back red/black chairs | 18-Feb-13 | 1 | 266.67 | 000857 |
| 61 | 2001 | Furniture | N/A | High back red/black chairs | 18-Feb-13 | 1 | 266.67 | 000857 |
| 62 | 2002 | Furniture | N/A | Metal cabinets | 31-Jan-13 | 1 | 327.87 | 000857 |
| 63 | 2003 | Furniture | N/A | High back red/black chairs | 18-Feb-13 | 1 | 266.67 | 000857 |
| 64 | 2004 | Furniture | N/A | 6 shelf wooden cupboards | 25-Jun-13 | 1 | 163.38 | 000857 |
| 65 | 2005 | Furniture | N/A | 7 shelf wooden cupboards | 25-Jun-13 | 1 | 163.38 | 000857 |
| 66 | 2006 | Furniture | N/A | 8 shelf wooden cupboards | 25-Jun-13 | 1 | 163.38 | 000857 |
| 67 | 2007 | electrical Equipment | NWD156020101200788 | Water dispenser nobel | 31-Jan-13 | 1 | 344.26 | 000857 |
| 68 | 2008 | electrical Equipment | HCI00700121 | Paper shredder | 12-Oct-13 | 1 | 303.03 | 000857 |
| 69 | 2009 | Furniture | N/A | white board | 12-Oct-13 | 1 | 168.35 | 000857 |
| 70 | 2010 | Furniture | N/A | Metal cabinets | 31-Jan-13 | 1 | 336.70 | 000857 |
| 71 | 2012 | Furniture | N/A | Large blue soft board | 12-Oct-13 | 1 | 168.35 | 000857 |
| 72 | 2013 | Furniture | N/A | Metal cabinets | 31-Jan-13 | 1 | 327.87 | 000857 |
| 73 | 2014 | Furniture | N/A | High back red/black chairs | 18-Feb-13 | 1 | 266.67 | 000857 |
| 74 | 2016 | Furniture | N/A | White board | 12-Oct-13 | 1 | 168.35 | 000857 |
| 75 | 2017 | Furniture | N/A | Large green soft board | 12-Oct-13 | 1 | 168.35 | 000857 |



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| S/N | Asset ID | PROFILE ID | Serial number | Description | Acquisition date | Quantity | Cost (USD) | Project |
|-----|----------|------------------|---------------|----------------------------------|------------------|----------|------------|---------|
| 76 | 2018 | Furniture | N/A | small green soft board | 12-Oct-13 | 1 | 168.35 | 000857 |
| 77 | 2019 | Office Equipment | 2 | weighing scale | 13-Nov-11 | 1 | 122.95 | 000857 |
| 78 | 3596 | ICT | CNCCB9N0F0 | HP digital sender 9250C | 28-Sep-10 | 1 | 2,495.00 | 000777 |
| 79 | 3597 | ICT | CNCK737682 | HP laser printer 2055DN | 20-Sep-13 | 1 | 1,200.00 | 000777 |
| 80 | N/A | Furniture | NA | 1X 4 cuble workstation | 20-Sep-13 | 1 | 2,861.95 | 000857 |
| 81 | N/A | Furniture | NA | 1X 4 cuble workstation | 20-Sep-13 | 1 | 2,861.95 | 000857 |
| 82 | N/A | Furniture | NA | 1X 4 cuble workstation | 20-Sep-13 | 1 | 2,861.95 | 000857 |
| 83 | N/A | Furniture | NA | 42" round conference table | 20-Sep-13 | 1 | 572.39 | 000857 |
| 84 | N/A | Furniture | NA | Conference tables | 18-Sep-13 | 1 | 538.72 | 000857 |
| 85 | N/A | Furniture | NA | Conference tables | 18-Sep-13 | 1 | 538.72 | 000857 |
| 86 | N/A | Furniture | NA | Conference tables | 18-Sep-13 | 1 | 538.72 | 000857 |
| 87 | N/A | Furniture | NA | Conference tables | 18-Sep-13 | 1 | 538.72 | 000857 |
| 88 | N/A | Furniture | NA | Conference tables | 18-Sep-13 | 1 | 538.72 | 000857 |
| 89 | N/A | Furniture | NA | Conference tables | 18-Sep-13 | 1 | 538.72 | 000857 |
| 90 | N/A | Furniture | NA | Heavy duty office chairs | 20-Sep-13 | 1 | 252.53 | 000857 |
| 91 | N/A | Furniture | NA | Heavy duty office chairs | 20-Sep-13 | 1 | 252.53 | 000857 |
| 92 | N/A | Furniture | NA | Heavy duty office chairs | 20-Sep-13 | 1 | 252.53 | 000857 |
| 93 | N/A | Furniture | NA | Heavy duty office chairs | 20-Sep-13 | 1 | 252.53 | 000857 |
| 94 | N/A | Furniture | NA | Heavy duty office chairs | 20-Sep-13 | 1 | 252.53 | 000857 |
| 95 | N/A | Furniture | NA | Heavy duty office chairs | 20-Sep-13 | 1 | 252.53 | 000857 |
| 96 | N/A | Furniture | NA | Heavy duty office chairs | 20-Sep-13 | 1 | 252.53 | 000857 |
| 97 | N/A | Furniture | NA | Heavy duty office chairs | 20-Sep-13 | 1 | 252.53 | 000857 |
| 98 | N/A | Furniture | NA | High/back executive swivel chair | 20-Sep-13 | 1 | 841.75 | 000857 |
| 99 | N/A | Furniture | NA | High/back executive swivel chair | 20-Sep-13 | 1 | 841.75 | 000857 |
| 100 | N/A | Furniture | NA | High/back executive swivel chair | 20-Sep-13 | 1 | 841.75 | 000857 |
| 101 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 102 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 103 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 104 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 105 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 106 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 107 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 108 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 109 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 110 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 111 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 112 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 113 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 114 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 115 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 116 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 117 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |

IN V PLE



| S/N | Asset ID | PROFILE ID | Serial number | Description | Acquisition date | Quantity | Cost (USD) | Project |
|--------------------|----------|----------------------|--------------------|-----------------------------|------------------|----------|-------------------|---------|
| 118 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 119 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 120 | N/A | Furniture | NA | Vinyl conference chair | 20-Sep-13 | 1 | 286.20 | 000857 |
| 121 | N/A | ICT | S/N TU9K4502004 | Epson projector&accessories | 22-Jul-14 | 1 | 999.00 | 000857 |
| 122 | N/A | Electrical Equipment | 201336651L | Water dispenser- mega | 09-Sep-14 | 1 | 387.10 | 000857 |
| 123 | N/A | Electrical Equipment | 201336469L | Water dispenser- mega | 09-Sep-14 | 1 | 387.10 | 000857 |
| 124 | N/A | Electrical Equipment | 201336431L | Water dispenser- mega | 09-Sep-14 | 1 | 387.10 | 000857 |
| 125 | N/A | Electrical Equipment | NONE | Water dispenser- mega | 09-Sep-14 | 1 | 387.10 | 000857 |
| 126 | N/A | Electrical Equipment | B01162-0010 | Transcend harddisk | 14-Apr-14 | 1 | 185.69 | 000857 |
| 127 | N/A | Electrical Equipment | 201336651L | Water dispenser- mega | 09-Sep-14 | 1 | 387.10 | 000857 |
| 128 | N/A | Electrical Equipment | 201336469L | Water dispenser- mega | 09-Sep-14 | 1 | 387.10 | 000857 |
| 129 | N/A | Electrical Equipment | 201336431L | Water dispenser- mega | 09-Sep-14 | 1 | 387.10 | 000857 |
| 130 | N/A | Electrical Equipment | NONE | Water dispenser- mega | 09-Sep-14 | 1 | 387.10 | 000857 |
| 131 | N/A | Furniture | NA | Small catering table | 06-Aug-14 | 1 | 16.13 | 000857 |
| 132 | N/A | Furniture | NA | Small catering table | 06-Aug-14 | 1 | 16.13 | 000857 |
| 133 | N/A | Furniture | NA | Small catering table | 06-Aug-14 | 1 | 16.13 | 000857 |
| 134 | N/A | Furniture | NA | Small catering table | 06-Aug-14 | 1 | 16.13 | 000857 |
| 135 | N/A | Furniture | NA | Small catering table | 06-Aug-14 | 1 | 16.13 | 000857 |
| 136 | 2048 | Vehicle | AHTFK22G-X03035124 | Toyota Hilux pickup | 14-Dec-10 | 1 | 30,000.00 | 000777 |
| 137 | N/A | Vehicle | JTEEB71J-X07022901 | Toyota hard top-5 doors | 24-Jan-14 | 1 | 56,250.69 | 000857 |
| GRAND TOTAL | | | | | | | 231,983.05 | |

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Signature *[Signature]*

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Date 19/06/2015 Date 19/06/15

Date 19/06/15

Date 19/06/2015

Date 19/06/15

