



AUDIT

OF

UNDP SOUTH SUDAN

SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS

(Directly Implemented Project No. 72642, Output No. 85700)

Report No. 1968

Issue Date: 16 July 2018

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

The UNDP Office of Audit and Investigations (OAI), through Deloitte Haskins & Sells LLP (DHS) (the audit firm), from 7 May to 18 May 2018, conducted an audit of Support to Public Administration National and State Institutions (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 through the audit firm in 2017 and covered project expenses from 1 January to 31 December 2016.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January to 31 December 2017 and the accompanying Funds Utilization statement¹ as of 31 December 2017 as well as Statement of Assets as of 31 December 2017. The audit did not include expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). 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*.

Audit results

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

Project Expenses*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
4,325	Unmodified**	54	Unmodified

*Expenses recorded in the Combined Delivery Report were \$4,440,341. Excluded from the audit scope were expenses processed and approved by other UNDP offices outside of the country (\$115,562).

**Unmodified = unqualified or clean opinion

Key recommendations: Total = 2, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are two medium (important) priority recommendations, which means, "Action is required to ensure that UNDP is not exposed to risks. Failure to take action could result in negative consequences for UNDP." These recommendations include actions to address long outstanding commitments, and a lack of a valid contract for insurance services offered from January to October 2017.

¹ The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated 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 two recommendations aim to ensure the following: (a) the reliability and integrity of financial and operational information (Recommendation 1), and (b) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendation 2).

Implementation status of previous OAI audit recommendations: (Report No. 1822, 14 August 2017).

Total recommendations: 1

Implemented: 1

Management comments and action plan

The UNDP Resident Representative accepted both recommendations and is in the process of implementing them. Comments and additional information provided have been incorporated into the report, where appropriate.



Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations



**REPORT ON THE FINANCIAL AUDIT OF THE
UNITED NATIONS DEVELOPMENT
PROGRAMME SOUTH SUDAN**

**DIRECTLY IMPLEMENTED PROJECT
SUPPORT TO PUBLIC ADMINISTRATION
NATIONAL AND STATE INSTITUTIONS
PROJECT NUMBER 72642
OUTPUT NUMBER 85700**

**FOR THE PERIOD 1 JANUARY 2017
TO 31 DECEMBER 2017**

ISSUED JULY 2018

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017

LIST OF ABBREVIATIONS

CDR	Combined Delivery Report
CSSO	Civil Services Support Officers
IESBA	International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants
ISA	International Standards on Auditing
POPP	Programme and Operations Policies and Procedures
UNDP	United Nations Development Programme
US\$	Unites States Dollar

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PART 1 EXECUTIVE SUMMARY

1.1 The audit engagement

Deloitte Haskins & Sells LLP (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) conducted a financial audit of Support to Public Administration National and State Institutions (Project number 72642, Output number 85700) ('the project'), directly implemented by UNDP South Sudan ('the office') for the year ended 31 December 2017. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

1.2 Audit results

We have issued audit opinions on the project's financial position as summarised in the table below and as detailed in the next section:

The Combined Delivery Reports (CDR) and Funds Utilization Statement	Unmodified
Statement of Assets and Equipment	Unmodified
Statement of Cash Position	Not applicable

The findings as a result of our audit were as follows:

Ref	Title	Priority	Net financial impact US\$
3.3.1	Long outstanding commitments	Medium	-
3.3.2	Lack of a valid contract for insurance services offered between January to October 2017	Medium	-

The project was audited in the previous year (report no. 1822 issued on 14 August 2017). In the previous year's audit report, a finding was raised on assets included in the statement of fixed assets not under control of UNDP South Sudan. In the year under review, we have verified that this has been implemented by checking that all assets that were donated were removed from the statement of fixed assets.

Yours faithfully:



Certified Public Accountants (Kenya)

Nairobi, Kenya

10 July 2018

1.3 Audit objectives

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

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period as well as the Fund Utilization statement, the accounts receivable and the accounts payable as at the end of a specified period are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the statement of fixed assets, at net book value, presents fairly the balance of depreciated assets of the UNDP project as at a given date. This statement must include all assets available as at 31 December 2017 and not only those purchased in a given period. The opinion is rendered on the net book value balance of the Assets.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. 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.

1.4 Audit scope

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

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

Specifically, the audit covered the following:

- The expenses incurred and recorded in the Combined Delivery Reports (CDR) of the project number. 00072642 - "Support to Public Administration", output number. 00085700 - "National and State Institutions" during the period from 1 January 2017 to 31 December 2017 and the Funds Utilization statement as at 31 December 2017, as reported by the Office in 31 December 2017
- The balances of the project-related accounts receivable (donors contributions, advances to responsible parties, etc.) and accounts payable (unliquidated commitment, etc.) as of 31 December 2017;
- The net book value and existence of the fixed assets held by the project number. 00072642 - "Support to Public Administration", output number. 00085700 - "National and State Institutions" as at 31 December 2017; and

The scope of the audit included a follow-up on the status of implementation of the previous year's audit.

The Director
Office of Audit and Investigations
United Nations Development Programme (UNDP)

Dear Sir,

PART 2: FINANCIAL AUDIT REPORTS

2.1 Report of independent auditors' to UNDP on the on the Financial Position of the UNDP Project 72642, Support to Public Administration Output No. 85700

We have audited the financial position of the UNDP project number 72642, Support to Public Administration Output No. 85700, National and State Institutions directly implemented by UNDP Country Office in South Sudan for the period 1 January 2017 to 31 December 2017 which include: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure totalling US\$ 4,440,341.40 is comprised of expenditure directly incurred by the UNDP Country Office in South Sudan for an amount of US\$ 4,324,779.40 and expenditure incurred by entities other than the Country Office for an amount of US\$ 115,562. Our audit only covered the expenditure directly incurred by the UNDP Country Office in South Sudan of US\$ 4,324,779.40.

Opinion

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of US\$ 4,324,779.40 directly incurred by the UNDP Country Office in South Sudan and charged to the project for the period 1 January 2017 to 31 December 2017 in accordance with UNDP accounting policies, 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilisation section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilisation statement that are free from material misstatement, whether due to fraud or error.

PART 2: FINANCIAL AUDIT REPORTS (Continued)

2.1 Independent auditors' report (Continued)

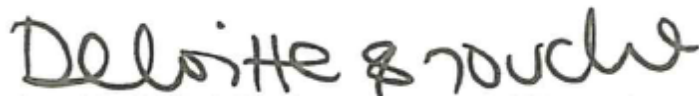
Auditor's responsibilities

Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilisation statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the CDR and Funds Utilisation statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Certified Public Accountants (Kenya)

Nairobi, Kenya

10 July 2018

The Director
Office of Audit and Investigations
United Nations Development Programme (UNDP)

Dear Sir,

2.2 Report of independent auditors' to UNDP on the Statement of Fixed Assets of the UNDP project number 72642, Support to Public Administration Output No. 85700

We have audited the accompanying statement of fixed assets of the UNDP project number 72642, Support to Public Administration Output No. 85700 National and State Institutions implemented by UNDP Country Office in South Sudan as at 31 December 2017.

Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project 72642, Output No. 85700 amounting to US\$ 53,623.40 (total net book value) as at 31 December 2017 in accordance with UNDP accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management responsibilities

Management is responsible for the preparation of the statement of fixed assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

2.2 Report of independent auditors' to UNDP on the Statement of Fixed Assets (Continued)

Auditor's responsibilities for the audit (Continued)

- Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in dark ink, appearing to read "Deloitte & Touche", is written over a light gray grid background.

Certified Public Accountants (Kenya)

Nairobi, Kenya

10 July 2018

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017

PART 3: MANAGEMENT LETTER

3.1 Results of the audit

3.1.1 Long outstanding commitments

The following commitments reported in the fund utilization statement as at 31 December 2017 were long outstanding, with the last utilization being in financial years 2013 and 2015. The long standing commitments are detailed below;

Vendor	Amount Committed (US\$)	Date committed	Date last utilized	Balance (US\$)
Insurance	125,123	7/16/2013	11/15/2013	29,991
Hotel	101,250	9/10/2015	11/29/2015	46,906
Total	226,373			76,897

As per discussions with management, the commitments had been cleared after period end.

As per the UNDP Programme and Operations Policies and Procedures (POPP) No. 11-2396 ‘All purchase orders (POs) must represent at any given point in time a genuine legally binding commitment to third parties.’

‘The objective of PO data-cleaning is to ensure the accuracy, completeness, and timeliness of expenses in the General Ledger and Projects module, and commitments in Commitment Control and Projects. Regular maintenance will also help unilateral closure of commitments by the Accounts section at the year-end, avoid incorrect reporting to the donor, and enable UNDP to use resources efficiently.’

The commitments as at 31 December 2017 included some long outstanding commitments made to vendors.

Commitments remain open as UNDP South Sudan Country Office maintain business relationships with the vendors. Commitments are maintained long after the activity to prevent situations where additional invoices related to that activity are received and there are no funds to settle the obligations.

Inaccurate commitment balances may be reported to the donor. In addition, there is a risk of double payments being made to suppliers either erroneously or intentionally.

Priority

Medium

Recommendations

UNDP South Sudan Country Office should review commitment balances in a timely manner and ensure that commitments relating to suppliers whose goods or services have already been provided are closed to ensure accurate reporting.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017

Management comments and action plan

The hotel purchase order was for fourteen (14) days induction workshop for 30 Kenyans CSSOs and targeting a total of 150 participants. The purchase order covered the CSSO' accommodation and the catering services. As per UNDP procurement guidelines the purchase order was raised based on the proforma invoice from the hotel and payments done by UNDP on invoices issued by the hotel for services verified and certified by the project staff before payment. The outstanding balance on the purchase order were for activities/ services not provided by the hotel during the induction workshop. The purchase order was reconciled and closed in April 2018.

The health/ medical insurance for the CSSOs supporting the IGAD programme. The purchase order was raised in full value of the proforma cost from the insurance provider and payments were made by UNDP based on the number of actual insured CSSOs on a periodic basis. The purchase order was reconciled and closed in April 2018.

Auditor's response

The finding is retained. As per the UNDP Programme and Operations Policies and Procedures (POPP) No. 11-2396 'All purchase orders (POs) must represent at any given point in time a genuine legally binding commitment to third parties.'

'The objective of PO data-cleaning is to ensure the accuracy, completeness, and timeliness of expenses in the General Ledger and Projects module, and commitments in Commitment Control and Projects. Regular maintenance will also help unilateral closure of commitments by the Accounts section at the year-end, avoid incorrect reporting to the donor, and enable UNDP to use resources efficiently.

The activities took place in 2013 and 2015, the Country Office was therefore expected to ensure timely reconciliation and closure of the purchase orders but this was only done in April 2018.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017
PART 3: MANAGEMENT LETTER (Continued)

3.1 Results of the audit (Continued)

3.1.2 Lack of a valid contract for insurance services offered between January to October 2017

An insurance company provided insurance services to UNDP South Sudan during the period January to October 2017. However, we were not provided with the relevant contract between UNDP South Sudan and the vendor covering the indicated period for our review. The total cost paid to the insurance company without a contract was US\$ 127,434.43.

As per the UNDP POPP, Procurement/Award and Management of Contracts, No. 17 c) “Amendments shall be made well in advance of the proposed effective date of the amendment, and always prior to the expiry date of the contract as expired contracts are not valid.” Insurance services were provided during the period January to October 2017, in spite of the lack of a valid contract.

The previous contract run up to September 2016 and was not renewed up to November 2017 because there was an emergency evacuation in 2016 which included the project manager when the contract was due for renewal. There was however no note to the file to document this reason.

Lack of a valid contract for goods or services provided exposes UNDP because the vendors may not be legally bound to the terms of the service. We however did not identify any unpaid claims due to the expiry of the contract.

Priority

Medium

Recommendation

We recommend that UNDP South Sudan Country Office should ensure that there are valid contracts or equivalent document with vendors who provide services continuously, stipulating the terms of service for both parties.

Management comments and action plan

As discussed during the exit meeting, this was due to the 2016 Security incident coupled with Project Management staff turnover. However, the Country Office launched and finalized a procurement process for insurance services.

The Country Office is now implementing the Contract Management module, newly launched by HQ. This will enable both Country Office Project and Procurement staff to monitor/ track different aspects of contracts.

REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD 1 JANUARY 2017 TO 31 DECEMBER 2017

APPENDIX I PRIORITIES OF AUDIT RECOMMENDATIONS

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

**REPORT ON THE FINANCIAL AUDIT OF THE UNITED NATIONS DEVELOPMENT
PROGRAMME SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT SUPPORT TO
PUBLIC ADMINISTRATION NATIONAL AND STATE INSTITUTIONS IN SOUTH
SUDAN PROJECT NUMBER 72642 OUTPUT NUMBER 85700 FOR THE PERIOD
1 JANUARY 2017 TO 31 DECEMBER 2017**

**APPENDIX II COMBINED DELIVERY REPORT AND FUND UTILISATION STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2017**



UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

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Run Time: 12-02-2018 10:02:38

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2017)
Selected Project Id : 00072642
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : ALL

Project Id : 00072642 Support to Public Administrati	Period :	Jan-Dec (2017)		
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 : ()

Fund : 30000 (PROGRAMME COST SHARING)

74910 - Gain/Loss Disposal Fixed Asset	0.00	3,873.01	0.00	3,873.01
75105 - Facilities & Admin - Implement	0.00	963.58	0.00	963.58
77630 - Dep Exp Owned - ITC	0.00	2,754.98	0.00	2,754.98
77660 - Dep Exp Owned -Vehicle	0.00	7,137.51	0.00	7,137.51
Total for Fund 30000	0.00	14,729.08	0.00	14,729.08
Total for Activity	0.00	14,729.08	0.00	14,729.08

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

Fund : 04000 (Core Programme, UNU Centre)

71620 - Daily Subsistence Allow-Local	0.00	- 177.70	0.00	- 177.70
Total for Fund 04000	0.00	- 177.70	0.00	- 177.70

Fund : 30000 (PROGRAMME COST SHARING)

71205 - Intl Consultants-Sht Term-Tech	0.00	- 23,800.00	0.00	- 23,800.00
71635 - Travel - Other	0.00	- 42.61	0.00	- 42.61
72425 - Mobile Telephone Charges	0.00	- 16.21	0.00	- 16.21
75105 - Facilities & Admin - Implement	0.00	- 1,670.12	0.00	- 1,670.12
76135 - Realized Gain	0.00	41.50	0.00	41.50
Total for Fund 30000	0.00	- 25,487.44	0.00	- 25,487.44
Total for Activity ACTIVITY1	0.00	- 25,665.14	0.00	- 25,665.14

Activity : ACTIVITY2 (IGAD CSSOs)

Fund : 30000 (PROGRAMME COST SHARING)

63340 - Proc trips/Rest & Recup-IP Stf	0.00	777.50	0.00	777.50
71205 - Intl Consultants-Sht Term-Tech	0.00	2,844,055.13	0.00	2,844,055.13
71605 - Travel Tickets-International	0.00	155,368.00	0.00	155,368.00
71610 - Travel Tickets-Local	0.00	37,406.72	0.00	37,406.72
71615 - Daily Subsistence Allow-Intl	0.00	1,628.00	0.00	1,628.00
71620 - Daily Subsistence Allow-Local	0.00	11,127.84	0.00	11,127.84
71625 - Daily Subsist Allow-Mtg Partic	0.00	- 3,507.00	0.00	- 3,507.00



Combined Delivery Report by Activity

Project Id : 00072642 Support to Public Administration		Period : Jan-Dec (2017)		
Output # : 00085700 National and State Institution		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71635 - Travel - Other	0.00	33,817.78	0.00	33,817.78
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72215 - Transporation Equipment	0.00	75.25	0.00	75.25
72405 - Acquisition of Commuic Equip	0.00	6,510.00	0.00	6,510.00
72440 - Connectivity Charges	0.00	32,155.00	0.00	32,155.00
72505 - Stationery & other Office Supp	0.00	1,361.60	0.00	1,361.60
72620 - Joint Programming Expenditure	0.00	0.00	0.00	0.00
72705 - Hospitality-Special Events	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	4,430.00	0.00	4,430.00
73105 - Rent	0.00	- 1,760.00	0.00	- 1,760.00
73406 - Maintenance of Equipment	0.00	- 7.25	0.00	- 7.25
74505 - Insurance	0.00	127,887.00	0.00	127,887.00
74510 - Bank Charges	0.00	31,896.65	0.00	31,896.65
74525 - Sundry	0.00	36.16	0.00	36.16
75105 - Facilities & Admin - Implement	0.00	234,941.72	0.00	234,941.72
75110 - Facilities & Admin - Services	0.00	14.50	0.00	14.50
75705 - Learning costs	0.00	72,570.00	0.00	72,570.00
75709 - Learning - training of counter	0.00	482.00	0.00	482.00
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 1.85	0.00	- 1.85
Total for Fund 30000	0.00	3,591,264.76	0.00	3,591,264.76
Total for Activity ACTIVITY2	0.00	3,591,264.76	0.00	3,591,264.76
Activity : ACTIVITY5 (Project management)				
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	37,529.35	0.00	37,529.35
61310 - Post Adjustment - IP Staff	0.00	16,499.29	0.00	16,499.29
62305 - Dependency Allowances-IP Staff	0.00	4,491.57	0.00	4,491.57
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	12,451.70	0.00	12,451.70
62315 - Contrib. to medical, social in	0.00	528.66	0.00	528.66
62320 - Mobility, Hardship, Non-remova	0.00	7,114.67	0.00	7,114.67
62335 - Hazard Duty Station Allow-IP	0.00	6,098.00	0.00	6,098.00
62340 - Annual Leave Expense - IP	0.00	- 4,733.90	0.00	- 4,733.90
63140 - Security Evacuation (LNO)	0.00	- 5,550.00	0.00	- 5,550.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	858.75	0.00	858.75
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,516.84	0.00	1,516.84
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,110.00	0.00	3,110.00
63360 - Medical Exams(incl Pre-empl)	0.00	236.00	0.00	236.00
63365 - Special Oper Living Allow-IP	0.00	4,691.81	0.00	4,691.81
63530 - Contribution to EOS Benefits	0.00	1,666.94	0.00	1,666.94
63535 - Contribution to Security	0.00	2,778.24	0.00	2,778.24
63540 - Contribution to Training	0.00	355.62	0.00	355.62
63545 - Contribution to ICT	0.00	666.77	0.00	666.77
63550 - Contributions to MAIP	0.00	111.12	0.00	111.12
63555 - Contribution to UN JFA	0.00	1,444.67	0.00	1,444.67
63560 - Contributions to Appendix D	0.00	111.12	0.00	111.12
64306 - Appointment-Ticket Costs	0.00	1,588.00	0.00	1,588.00
64307 - Appointment-Subsistence Allow	0.00	6,630.00	0.00	6,630.00



Combined Delivery Report by Activity

Project Id : 00072642 Support to Public Administrati		Period : Jan-Dec (2017)		
Output # : 00085700 National and State Institution		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64308 - Appointments-Lump Sum	0.00	8,100.22	0.00	8,100.22
64309 - Appointment-Shipments	0.00	13,000.00	0.00	13,000.00
64310 - Separations - IP Staff	0.00	622.31	0.00	622.31
64397 - Services to projects -CO staff	0.00	104,332.24	0.00	104,332.24
65115 - Contributions to ASHI Reserve	0.00	4,311.78	0.00	4,311.78
65135 - Payroll Mgt Cost Recovery ATLA	0.00	328.32	0.00	328.32
71205 - Intl Consultants-Sht Term-Tech	0.00	4,950.00	0.00	4,950.00
71211 - Intl Consult Security Charge	0.00	309.38	0.00	309.38
71305 - Local Consult.-Sht Term-Tech	0.00	3,150.00	0.00	3,150.00
71405 - Service Contracts-Individuals	0.00	233,205.78	0.00	233,205.78
71410 - MAIP Premium SC	0.00	425.83	0.00	425.83
71415 - Contribution to Security SC	0.00	10,643.48	0.00	10,643.48
71505 - UN Volunteers-Stipend & Allow	0.00	36,685.94	0.00	36,685.94
71515 - UNV-Security Allowance	0.00	3,219.99	0.00	3,219.99
71520 - UNV-Language Allowance	0.00	554.03	0.00	554.03
71525 - UNV-Hazard Pay	0.00	10,500.00	0.00	10,500.00
71530 - UNV-Rest and Recuperation	0.00	7,589.00	0.00	7,589.00
71535 - UNV-Medical Insurance	0.00	1,483.95	0.00	1,483.95
71540 - UNV-Global Charges	0.00	1,750.61	0.00	1,750.61
71541 - UNVs-Contribution to security	0.00	1,507.57	0.00	1,507.57
71545 - UNV-Home Leave Travel & Allowa	0.00	88.65	0.00	88.65
71550 - UNV-Resettlement Allowance	0.00	2,216.13	0.00	2,216.13
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	3,600.00	0.00	3,600.00
71590 - UNV Development Effectiveness	0.00	6,637.31	0.00	6,637.31
71605 - Travel Tickets-International	0.00	3,745.00	0.00	3,745.00
71610 - Travel Tickets-Local	0.00	55,897.41	0.00	55,897.41
71620 - Daily Subsistence Allow-Local	0.00	9,831.30	0.00	9,831.30
71635 - Travel - Other	0.00	553.23	0.00	553.23
72215 - Transporation Equipment	0.00	500.00	0.00	500.00
72425 - Mobile Telephone Charges	0.00	3,201.09	0.00	3,201.09
72505 - Stationery & other Office Supp	0.00	9,773.75	0.00	9,773.75
72520 - Electronic Media	0.00	700.00	0.00	700.00
72620 - Joint Programming Expenditure	0.00	0.00	0.00	0.00
72715 - Hospitality Catering	0.00	500.00	0.00	500.00
73110 - Custodial & Cleaning Services	0.00	1,983.22	0.00	1,983.22
73125 - Common Services-Premises	0.00	473.00	0.00	473.00
73405 - Rental & Maint-Other Office Eq	0.00	22.80	0.00	22.80
73410 - Maint, Oper of Transport Equip	0.00	-2,728.88	0.00	-2,728.88
74105 - Management and Reporting Srvs	0.00	97,691.37	0.00	97,691.37
74110 - Audit Fees	0.00	18,399.00	0.00	18,399.00
74325 - Contrib.To CO Common Security	0.00	1,500.52	0.00	1,500.52
74505 - Insurance	0.00	130.00	0.00	130.00
74510 - Bank Charges	0.00	703.94	0.00	703.94
74520 - Storage	0.00	0.00	0.00	0.00
74596 - Services to projects -GOE	0.00	36,926.13	0.00	36,926.13
74597 - DPC to recover waived GMS	0.00	7,787.68	0.00	7,787.68
75105 - Facilities & Admin - Implement	0.00	56,610.24	0.00	56,610.24
75705 - Learning costs	0.00	1,434.00	0.00	1,434.00
75709 - Learning - training of counter	0.00	97.50	0.00	97.50
75710 - Participation of counterparts	0.00	187.50	0.00	187.50
76120 - Unrealized Loss	0.00	497.00	0.00	497.00
76135 - Realized Gain	0.00	-5,811.84	0.00	-5,811.84
Total for Fund 30000	0.00	860,012.70	0.00	860,012.70



Combined Delivery Report by Activity

Project Id : 00072642 Support to Public Administrati		Period :	Jan-Dec (2017)	
Output # : 00085700 National and State Institution		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Activity ACTIVITY5	0.00	860,012.70	0.00	860,012.70
Total for Output : 00085700	0.00	4,440,341.40	0.00	4,440,341.40
Project Total :	0.00	4,440,341.40	0.00	4,440,341.40

Signed By :

Andrew Sharma, Team Leader

Date :

02/02/2018

Signed By :

Deborah

Date :

13/02/18



Deloitte & Touche

DELOITTE & TOUCHE



Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2017)
Selected Project Id : 00072642
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : ALL

Project Id : ALL		Period : Jan-Dec (2017)		
Output # : ALL		Impl. Partner : Location :		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
47101 - South Sudan - Central	0.00	- 426.73	0.00	- 426.73
47104 - South Sudan - DemGovernance	0.00	4,450,400.03	0.00	4,450,400.03
47108 - South Sudan - Poverty Reductn	0.00	- 9,631.90	0.00	- 9,631.90



Funds Utilization

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2017)
Selected Project Id : 00072642
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : ALL

Project/Award: 00072642 Support to Public Administrati

Period : As Of Dec31,2017

Output #	00085700	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			53,623.40
Unamortized Intangible Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			140,131.16

APPENDIX III STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2017

IGAD PROJECT
ASSET MANAGEMENT REPORT
AS OF 31 DECEMBER 2017

PROJECT ID: 00072642
OUTPUT:00085700

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agent	Donor	Project	Fund code
SSD10	SSD	642	ITC5	HEAVY DUTY PRINTER COPIER AND	642	Q6Y1706016IGAD		SSFIGAD	12/22/2011	12/22/2011	2,783.11	891.41	1	47104	1981	187	85700	30000
SSD10	SSD	4224	ITC5	PHOTOCOPIER	4224	Q6Y1706016		SSOFF-05	4/11/2007	4/11/2007	7,634.58	0	1	47104	1981	187	85700	30000
SSD10	SSD	4225	ITC4	HP DIGITAL SENDER9250C	4225	CNCCB9N0F0		SSOFF-05	9/28/2010	9/28/2010	2,495.00	665.33	1	47104	1981	187	85700	30000
SSD10	SSD	4247	ITC1	LAPTOP - DELL E-SERIES	4247	12961-24H-Q10A-A00		SSOFF-05	4/10/2011	4/10/2011	1,738.00	271.56	1	47104	1981	187	85700	30000
SSD10	SSD	4256	ITC1	LAPTOP - DELL E-SERIES	4256	12961-13U-GFBY-A01		SSOFF-03	5/26/2011	5/26/2011	1,539.00	256.5	1	47104	1981	187	85700	30000
SSD10	SSD	4426	MTRV4	A Station wagons	4426	JTEEB71J-907032691		SSOFF-05	7/8/2016	7/8/2016	57,100.07	49,962.56	1	47104	1981	187	85700	30000
SSD10	SSD	4452	ITC12	A Digital sender scanner for	4452	SG6C1325ZH		SSOFF-05	6/22/2017	6/22/2017	1,700.00	1,576.04	1	47104	1981	187	85700	30000
TOTAL											74,989.76	53,623.40	7					

PREPARED BY:

JUSTIN THOMAS MOZOFURI

CERTIFIED BY:

BASIL BUGA NYAMA

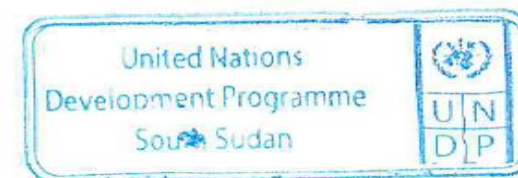
VERIFIED BY:

ANTHONY ABUGO

APPROVED BY:

ELLIMAN JAGNE

Deloitte & Touche



DELOITTE & TOUCHE