UNITED NATIONS DEVELOPMENT PROGRAMME

Office of Audit and Investigations



AUDIT

OF

UNDP SOUTH SUDAN

MULTI YEAR DISARMAMENT, DEMOBILIZATION AND REINTEGRATION PROJECT
(Directly Implemented Project No. 77686)

Report No. 1148

Issue Date: 09 May 2013

Report on the audit of UNDP South Sudan
Multi Year Disarmament, Demobilization and Reintegration (Project No. 77686)
Executive Summary

From 8 to 19 October 2012, the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP), through Ernst & Young, Nairobi (the audit firm), conducted an audit of the Multi Year Disarmament, Demobilization and Reintegration Project (Project No. 77686) which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). The audit firm was under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

The project reported expenditure totalling $12 million during the period from 1 January to 31 December 2011. The following donors contributed to the Project: World Bank, Department of Foreign Affairs and International Trade Canada, Canadian International Development Agency, the Department for International Development and Norway.

Audit scope and objectives

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 results of the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the review of the Project's Statement of Expenditure (Combined Delivery Report) for the period from 1 January to 31 December 2011 and Statement of Assets as of 31 December 2011. 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.

Audit rating

Based on the audit report submitted by the audit firm, OAI assessed the management of the Projects as **partially satisfactory**, which means "Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." The details of the audit results are presented in Figures 1 and 2.

Figure 1: Summary results of the financial audit

Project Expenditure			Project Assets		Cash	
Amount (in $ '000)	**Opinion**	**NFI ($'000)**	**Amount (in $'000)**	**Opinion**	**Amount (in $'000)**	**Opinion**
14,338	Qualified*	2,310	1,922	Unqualified	-	Not Applicable**

* This is shown as "qualified" because the expenditure figure in UNDP books (in the Combined Delivery Report - CDR) is higher by $2,309,613 than the amount of expenditure of $12,028,404 that was recorded in the project books and covered by the audit. The Office explained that this was caused by a technical system discrepancy which occurred when a new unit was created in the system in July 2011 for South Sudan and the recorded expenditure was moved from the Sudan business unit to the newly created South Sudan business unit. The Office tried to correct the error with retroactive effect but it was no longer possible because UNDP books for 2011 had already been closed.

**No separate bank account was held by the project

Figure 2: Internal controls and systems audit ratings summary

Audit Areas	Not Assessed/ Not Applicable	Unsatisfactory	Partially Satisfactory	Satisfactory
1. Organization and staffing				
2. Project management				
3. Human resources				
4. Finance				
5. Procurement				
6. Asset management				
7. Information systems				
8. General administration				

Key issues and recommendations

The audit raised three issues and resulted in three recommendations, all of which were ranked medium (important) priority, which means "Action is required to ensure that UNDP is not exposed to significant risks. Failure to take action could result in negative consequences for UNDP." The recommendations include actions to address significant turnover in regard to the Project Manager position, variances between the Combined Delivery Report and Project Expenses Ledger as well as procedures over the movement of assets in and out of the UNDP South Sudan Country Office.

Management's comments

The UNDP Resident Representative accepted all three of the recommendations and is in the process of implementing them.

Helge S. Osttveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME SOUTH SUDAN

PROJECT TITLE: DISARMAMENT, DEMOBILIZATION AND REINTEGRATION

IMPLEMENTED BY UNDP THROUGH THE DIRECT IMPLEMENTATION MODALITY (DIM)

AWARD NUMBER: 00061345

PROJECT NUMBER: 00077686

AUDIT REPORT

FOR THE YEAR ENDED 31 DECEMBER 2011

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1. INTRODUCTION

1.1. BACKGROUND

1.1.1. UNDP Country Office

UNDP supports priorities of the Government of South Sudan by implementing the Country Programme Action Plan (CPAP). This is mainly done by supporting projects that are directly implemented by UNDP on behalf of the Government through the Direct Implementation Modality (DIM). Under the DIM, UNDP assumes overall management responsibility and accountability for the projects.

UNDP works with the Government, UN agencies, civil society and development partners in four broad programmatic areas; democratic governance, economic development, social and human development, and conflict prevention and security.

1.1.2. Project background

The Reintegration Component of the South Sudan Disarmament, Demobilization and Reintegration Programme (SSDDRP) was designed to contribute to Republic of South Sudan's Three Year Strategic Plan for recovery and development. This is to be achieved through providing support to 33,844 ex-combatants and women associated with armed forces (WAAF) (*hereinafter referred to as DDR participants*) to help them acquire civilian status, gain sustainable income and employment, and reintegrate into their communities; and through ensuring national ownership, leadership and sustainability of reintegration, and enable UNDP to exit in line with the exit strategy set out in the SDDRP. The project took a participatory approach, whereby DDR participants, communities and key stakeholders were engaged in implementation. It also promoted partnership, with government institutions, donors and other international stakeholders, NGOs and Civil Society Organizations (CSOs), providing financial and other inputs, as well as engaging in policy development and programme oversight.

The project is funded through the contribution of resources from the World Bank Multi Donor Trust Fund, DFID, CIDA and KFW. The project was originally designed to cover the period 2009-2012. Like all UNDP projects, the project falls within the CPAP framework and operate on AWPs prepared at the beginning of each year. The project currently falls within the framework of the new CPAP 2012-2013.

Project Objective:

The objective of the project was to strengthen the South Sudan Disarmament Demobilization and Reintegration Commission (SDDRC)'s capacity to implement the nationally-owned and led DDR on the reintegration component only.

Key Results:

i) SSDDRC's capacity to implement nationally-owned and led DDR strengthened.

ii) Increased partnership and public awareness on DDR process, procedures and results amongst the main stakeholders and beneficiaries of the programme.

iii) A total of 8,542 DDR Participants in 2011 (comprising 4,467 DDR participants from 2010, and new 4,075 DDR participants in 2011) received reintegration support in vocational training, agriculture, small business enterprises, literacy & numeracy as well as civilian life skills.

1.1.3. Sources of Funding for the Project

The project was funded by the following donors:

Donor	Amount (US$)
World Bank	33,192,183
Norwegian Government	3,891
Canadian International Development Agency (CIDA)	765,170
The United Kingdom Government Department for International Development (DFID)	92,469
Department of Foreign Affairs and International Trade Canada (DFAIT)	1,628,909
Total	**35,682,622**

1.1.4. Project Audit

Ernst & Young was contracted to carry out the audit of the Disarmament, Demobilization and Reintegration, project number 00077686 for the period from 1 January 2011 to 31 December 2011. We conducted the field work from 8 October 2012 to 19 October 2012.

1.2. AUDIT OBJECTIVES

The objective of the audit is to determine the regularity of the receipt, custody, expenditure, and accounting for UNDP resources and assess the overall operational and internal control system for management of the project.

The specific objectives of the audit were:

- Express an opinion on whether the Expenses Ledger (statement of expenditure), including disbursements and encumbrances of the project for the audit period presents fairly, in all material respects, expenditures incurred on the project; and whether these expenditures were incurred:

  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;
iv) in accordance with donor grant terms; and
v) supported by properly approved vouchers and other supporting documents.

- Express an opinion on whether the projects' statement of assets as at 31 December 2011 presents fairly, in all material respects, the balance of inventory of the projects.

- Express an opinion on whether the projects' Statement of Cash Position as at 31 December 2011 presents fairly, in all material respects, the cash and bank balances of the projects. (Statement of Cash Position is required only if there was a separate bank account for the project).

- Provide an overall assessment of the operational and internal control systems that are in place for the management of the Project(s) so that related transactions are processed in accordance with UNDP policies and procedures and for the achievement of the projects objectives.

1.3. SCOPE OF AUDIT

We conducted our audit in accordance with International Standards on Auditing. The scope of the audit was limited to the expenditure incurred by UNDP directly in implementation of the project which is defined as including all UNDP disbursements and encumbrances listed in the Expenses Ledger.

The audit covered the overall project's management system, monitoring and evaluation system, financial and accounting system as well as follow-up on previous audit recommendations. The audit work included the review of all project reports and records which includes:

- The project Expenses Ledger for the year ended 31 December 2011.

- The Statement of Assets of the project as at 31 December 2011.

- The Statement of Cash Position of the project as at 31 December 2011. (Statement of Cash Position was required only if there was a separate bank account for the DIM project).

In order to achieve the audit objectives as well as cover the operations mentioned above, we covered the following areas as they are performed at the project level:

Organization and Staffing:
We assessed the organization structure of the project in terms of its effectiveness and efficiency for the management of the project, taking into account the framework of authorities, workflows, staffing level and necessary internal controls including the different levels of delegated authority for different operational functions and distribution of project management responsibilities to achieve project goals while ensuring appropriate segregation of duties in general so as to minimize risks.

Programme and project management:
We assessed the management aspects in terms of project approvals (including incorporating Local Project Appraisal Committee recommendations into the project document), work plans, budget formulation, project resources, monitoring and evaluation of implementation towards achievement of project objectives including constitution and functioning of project Board, field visits, review meetings and the coordination and consultation mechanisms with the stakeholders, and periodic project progress reporting against planned objectives and work plans. In addition, we reviewed:

i) the areas of coverage of such authorization;
ii) business unit capacity assessment for implementation of DIM projects;
iii) Exit strategy and national capacity building;
iv) Identifying and recovering costs attributable to implementing the project.

Human Resources:
We assessed the timeliness of recruitment of competent personnel for clearly defined tasks and responsibilities through a competitive and transparent process and the continued management of project personnel including review of their performance, and the payment of salaries and allowances in accordance with UNDP HR policies. In respect of casual or other staff not subject to UNDP HR policies and who are temporarily loaned or seconded from the local authorities for engagement at the field level, we reviewed the control of their assignments and the appropriateness of the salary, allowances and benefits paid.

Finance:
We assessed the adequacy of the accounting and reporting systems used for the management of project resources; and the adequacy of internal controls for compliance with UNDP policies with respect to the safe custody and adequate management of cash, commitment of expenditures against approved budget, disbursement or payments against liabilities and cash advances to field offices as well as project staff.

Procurement:
We assessed whether goods (supplies, equipment) and services for the project are procured competitively and in a transparent manner in accordance with UNDP policies and procedures; and these are of a quality and quantity that are actually required for the project. Our review covered:

- the integrity of the entire procurement process from the initial identification of needs;
- the formulation of specifications;
- solicitation of bids/tenders/proposals from vendors;
- evaluation of vendor offers in response to solicitations;
- the award of contracts;
- the appropriate assessment of goods or services delivered and the payment for received goods or services; and;
- monitoring performance of the contractors.

Assets Management:
We assessed whether project assets are adequately recorded, safeguarded, monitored, including periodic physical verification of their use and existence, and controlled to ensure that the assets are adequately used and only for project purposes. Assets are defined as all items with an acquisition value exceeding $1,000 (such as vehicles and office equipment), or, for attractive items, exceeding $400, the costs of which are charged to the project expenditure or which are received in kind as donations from third parties.

Cash Management:
We reviewed the safeguarding of all cash (including bank accounts) held separately for the purposes of the project either in the UNDP country office or at the project field offices, including cash held as advances or imprest in any sub-office or field office, where applicable.

Information Systems:
We assessed the efficiency and security of the information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the project.

General Administration:
We assessed other relevant areas of operations for which expenditures are charged to the project covering such areas as: travel of project staff, use and maintenance of project vehicles, shipping services, lease and maintenance of office premises and facilities, communications, and records maintenance.

Follow up on previous audits:
We assessed the status of implementation of the previous audits' recommendations done within the last three years, where applicable.

Scope limitation:
The scope of our audit was limited to the UNDP Disbursements and Encumbrances amounts of the Expenses Ledger. Government and other UN Agencies' disbursements were not included in the audit scope. Such scope limitation will not be a reason for issuing a modified opinion.

1.4. AUDIT METHODOLOGY

The audit was performed using the Ernst & Young Global Audit methodology (GAM), which requires general planning and identification of areas of audit significance, as well as evaluating risk inherent in significant accounts. This approach addresses the established internal control standards of UNDP and International Standards of Auditing (ISA).

1.5. EXECUTIVE SUMMARY

a) Statement of Expenditure/ Expenses Ledger

We verified the expenditure incurred by UNDP South Sudan through the Direct Implementation Modality as reported in the Expenses Ledger. Refer to section 3 of this report for details.

b) Statement of assets

We obtained a listing of assets purchased under the project and on a sample basis; we physically verified some of the material assets. The assets held under the project as at 31 December 2011 were worth US$ 1,921,932. Refer to section 5 of this report for details.

c) Statement of cash position

The project did not maintain a separate bank account as at 31 December 2011. We have therefore not issued an opinion on the statement of cash position.

d) Management Letter

Refer to section 6 of this report.

e) Follow up on prior year audit recommendations

We have made follow up of the prior year audit recommendations. Refer to section 6.10 of this report.

Ernst & Young, South Sudan
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Off UNMISS Road,
Vivacell/SPLM Driveway,
Central Equatorial,
Juba, South Sudan

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2. CERTIFICATION OF THE STATEMENT OF EXPENDITURE - EXPENSES LEDGER

Auditor's report to:
The Chief, Regional Audit Centre for Eastern and Southern Africa and;
The Resident Representative, UNDP South Sudan

We have audited the accompanying statement of expenditure ("the statement") of the UNDP project number 00077686, Disarmament Demobilization and Reintegration for the period from 1 January 2011 to 31 December 2011.

The statement is the responsibility of the management of the project. Our responsibility is to express an opinion on the statement based on our audit.

We conducted our audit in accordance with International Standards of Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement.

We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the attached statement of expenditure presents fairly, in all material respects, the expenditure of US$ 12,028,404 incurred by the project, Disarmament Demobilization and Reintegration for the period from 1 January 2011 to 31 December 2011 in accordance with the accounting policies set out in the notes to the statement. The expenditures 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; (iv) in accordance with donor grant terms; and (v) supported by properly approved vouchers and other supporting documents.

Auditor's Name: Ernst & Young

Auditor's Signature: .....

Date: 28/1/2013

Address: Tongping
Vivacell/SPLM Driveway
Off Airport Road
Juba, South Sudan.

3. STATEMENT OF EXPENDITURE

FOR THE PERIOD 1 JANUARY 2011 TO 31 DECEMBER 2011

Summary of the Expenses Ledger
For the Period 1 January 2011 to 31 December 2011

Account	Description	Disbursement
		US$
61305	Salaries - IP Staff	1,003,410
61310	Post Adjustment - IP Staff	79,526
62110	Contrib Joint Staff Pension-NP	84
62305	Dependency Allowances-IP Staff	236,423
62310	Contrib to Jt Staff Pens Fd-IP	136,768
62315	Contrib. to medical, social in	14,640
62320	Mobility, Hardship, Non-remova	42,663
62335	Hazard Duty Station Allow-IP	64,501
63305	Installation Allowance-IP Stf	-
63310	Repat. Grant -IP	89,072
63320	Medical evacuation - IP Staff	4,963
63330	Ed Grt Incl Trvl&Allow-IP Stf	111,322
63340	Proc trips/Rest & Recup-IP Stf	322,193
63350	Reimb of Income Tax-IP Staff	9,534
63365	Special Oper Living Allow-IP	327,046
63405	Learning costs	3,691
63515	Security-related Costs	29,980
63530	Contribution to EOS Benefits	25,433
63535	Contribution to Security	57,408
63540	Contribution to Training	8,155
64305	Appointments - IP Staff	-
64306	Appointment-Ticket Costs	40,885
64308	Appointments-Lump Sum	(2,208)
64310	Separations - IP Staff	173,534
65105	Contrb Med Ins Plan-Retiree-NP	-
65115	Contributions to ASHI Reserve	55,701
65135	Payroll Mgt Cost Recovery ATLA	2,348
71105	Salaries - ALD	
71205	Intl Consultants-Sht Term-Tech	181,263
71210	Intl Consultants-Sht Term-Supp	55,007
71305	Local Consult.-Sht Term-Tech	(646)
71405	Service Contracts-Individuals	1,264,599
71505	UN Volunteers-Stipend & Allow	436,695
71510	UNV Settling-In-Grant	13,930
71520	UNV-Language Allowance	3,568
71525	UNV-Hazard Pay	20,202
71530	UNV-Rest and Recuperation	74,537
71535	UNV-Medical Insurance	9,776

Account	Description	Disbursement
		US$
71540	UNV-Global Charges	16,156
71545	UNV-Home Leave Travel & Allowa	2,792
71550	UNV-Resettlement Allowance	12,935
71560	UNV-Intl Appoint/Sep incl Trvl	6,120
71605	Travel Tickets-International	83,045
71610	Travel Tickets-Local	414
71615	Daily Subsistence Allow-Intl	11,574
71620	Daily Subsistence Allow-Local	87,510
71625	Daily Subsist Allow-Mtg Partic	7,761
71630	Shipment	6,944
71635	Travel - Other	(27,435)
72105	Svc Co-Construction & Engineer	79,496
72110	Svc Co-Agricultural Management	1,094,750
72120	Svc Co-Trade and Business Serv	3,516,117
72140	Svc Co-Information Technology	259,764
72145	Svc Co-Training and Educ Serv	(261,317)
72205	Office Machinery	4,000
72210	Machinery and Equipment	29,167
72215	Transporation Equipment	20,093
72220	Furniture	5,230
72225	Sale of Equip & Furniture	15,390
72305	Agri & Forestry Products	-
72310	Minerals, Mining & Metal Prdcts	6,039
72311	Fuel, petroleum and other oils	351
72315	Food & Textile Products	3,276
72402	Building Maintenance	2,761
72405	Acquisition of Communic Equip	-
72406	Security communication equipme	10
72420	Land Telephone Charges	7
72425	Mobile Telephone Charges	307,054
72435	E-mail-Subscription	292
72440	Connectivity Charges	23,271
72445	Common Services-Communications	(296,918)
72505	Stationery & other Office Supp	16,440
72510	Publications	222
72520	Electronic Media	161
72705	Hospitality-Special Events	23
72715	Hospitality Catering	69
72815	Inform Technology Supplies	1,965
73105	Rent	616
73110	Custodial & Cleaning Services	49,865

Account	Description	Disbursement
		US$
73125	Common Services-Premises	620,692
73405	Rental & Maint-Other Office Eq	1,358
73406	Maintenance of Equipment	579
73410	Maint, Oper of Transport Equip	39,528
73505	Reimb to UNDP for Supp Srvs	159,640
74210	Printing and Publications	4,407
74215	Promotional Materials and Dist	638
74225	Other Media Costs	1,620
74325	Contrib. To CO Common Security	207,818
74505	Insurance	8,547
74510	Bank Charges	5,759
74520	Storage	6,398
74525	Sundry	6,121
75105	Facilities & Admin - Implement	792,394
75115	Facilities & Admin - OH & Ind	-
75705	Learning costs	69,005
75706	Learning - ticket costs	18,500
75707	Learning - subsistence allowan	58,791
75708	Learning - subcontracts	26,895
75709	Learning - training of counter	16,525
75710	Participation of counterparts	266
75711	Trn Wrkshp & Conf - Stipends	-
76125	Realized Loss	941
76135	Realized Gain	(187)
Grand Total		12,028,404

The Expenses Ledger was approved by the project management on 24th January 2013 and signed on their behalf by:

Project Manager

Country Director

ERNST & YOUNG
Certified Public Accountants
Tongping
Vivacell/SPLM Driveway
Off Airport Road
Juba, South Sudan

3.1. NOTES TO THE STATEMENT OF EXPENDITURE

3.1.1. Accounting Policies

The principal accounting policies adopted by the project management in the preparation of the Expenses Ledger are set below:-

i) Basis of Accounting

The statement of expenditure has been prepared on a cash basis of accounting modified to accrue for outstanding obligations at the end of the financial period. Under this basis of accounting, expenditure is recognized when paid for rather than when incurred and income is recognized when received.

ii) Foreign Currency Transactions

Transactions in foreign currency are translated into US$ at the monthly exchange rate. This rate is arrived at through negotiation with the bank at the beginning of every month. Exchange differences arising on the translations are dealt with in the Combined Delivery Report (CDR).

Selection Criteria :

Business Unit: SSD10
Period: Jan-Dec (2011)
Selected Award Id: 00061345
Selected Activity Code: ALL
Selected Fund Code: 30000,30011

Award Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2011)
Project # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	Sudan (Juba)

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Activity : CAPACITY DEVELOPMENT)					
Fund : 30000 (Programme Cost Sharing)					
71205 - Intl Consultants-Sht Term-Tech	0.00	42,304.75	0.00	0.00	42,304.75
71405 - Service Contracts-Individuals	0.00	50,000.00	0.00	0.00	50,000.00
71505 - UN Volunteers-Stipend & Allow	0.00	51,967.49	0.00	0.00	51,967.49
73125 - Common Services-Premises	0.00	5,594.56	0.00	0.00	5,594.56
73505 - Reimb to UNDP for Supp Srvs	0.00	1,864.86	0.00	0.00	1,864.86
74325 - Contrib.To CO Common Security	0.00	1,864.86	0.00	0.00	1,864.86
5 - Facilities & Admin - Implement	0.00	13,706.67	0.00	0.00	13,706.67
75711 - TrnWrkshp&Conf - Stipends	0.00	42,213.08	0.00	0.00	42,213.08
Total for Fund 30000	**0.00**	**209,516.27**	**0.00**	**0.00**	**209,516.27**
Fund : 30011 (Programme cost sharing - WB1)					
61305 - Salaries - IP Staff	0.00	176,198.06	0.00	0.00	176,198.06
61310 - Post Adjustment - IP Staff	0.00	14,077.89	0.00	0.00	14,077.89
62305 - Dependency Allowances-IP Staff	0.00	70,430.27	0.00	0.00	70,430.27
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	19,640.59	0.00	0.00	19,640.59
62315 - Contrib. to medical, social in	0.00	10,763.51	0.00	0.00	10,763.51
62320 - Mobility, Hardship, Non-remova	0.00	5,208.35	0.00	0.00	5,208.35
62335 - Hazard Duty Station Allow-IP	0.00	4,603.00	0.00	0.00	4,603.00
63310 - Repat. Grant/Comm Annual Lv-IP	0.00	19,116.03	0.00	0.00	19,116.03
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	28,441.50	0.00	0.00	28,441.50
63340 - Proc trips/Rest & Recup-IP Stf	0.00	83,915.00	0.00	0.00	83,915.00
63365 - Special Oper Living Allow-IP	0.00	48,260.33	0.00	0.00	48,260.33
63530 - Contribution to Separations	0.00	1,394.25	0.00	0.00	1,394.25
63535 - Contribution to Security	0.00	2,230.79	0.00	0.00	2,230.79
63540 - Contribution to Training	0.00	1,394.25	0.00	0.00	1,394.25
64305 - Appointment-Ticket Costs	0.00	18,994.80	0.00	0.00	18,994.80
64310 - Separations - IP Staff	0.00	12,144.00	0.00	0.00	12,144.00
65115 - Contributions to ASHI Reserve	0.00	10,565.06	0.00	0.00	10,565.06
65135 - Payroll Mgt Cost Recovery ATLA	0.00	387.31	0.00	0.00	387.31
71205 - Intl Consultants-Sht Term-Tech	0.00	21,489.96	0.00	879.77	22,369.73
71210 - Intl Consultants-Sht Term-Supp	0.00	8,338.14	0.00	0.00	8,338.14
5 - Service Contracts-Individuals	0.00	27,427.42	0.00	0.00	27,427.42
71505 - UN Volunteers-Stipend & Allow	0.00	60,387.40	0.00	0.00	60,387.40
71510 - UNV Settling-In-Grant	0.00	11,464.19	0.00	0.00	11,464.19
71520 - UNV-Language Allowance	0.00	256.07	0.00	0.00	256.07
71530 - UNV-Rest and Recuperation	0.00	8,491.38	0.00	0.00	8,491.38
71535 - UNV-Medical Insurance	0.00	751.98	0.00	0.00	751.98
71540 - UNV-Global Charges	0.00	1,252.31	0.00	0.00	1,252.31
71545 - UNV-Home Leave Travel & Allowa	0.00	200.40	0.00	0.00	200.40
71550 - UNV-Resettlement Allowance	0.00	2,135.00	0.00	0.00	2,135.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	6,120.00	0.00	0.00	6,120.00
71605 - Travel Tickets-International	0.00	28,176.02	0.00	0.00	28,176.02
71615 - Daily Subsistence Allow-Intl	0.00	10,360.26	0.00	0.00	10,360.26
71620 - Daily Subsistence Allow-Local	0.00	4,806.15	0.00	0.00	4,806.15
71625 - Daily Subsist Allow-Mtg Partic	0.00	8,362.00	0.00	0.00	8,362.00
71635 - Travel - Other	0.00	10,652.61	0.00	0.00	10,652.61
72105 - Svc Co-Construction & Engineer	29,735.28	-29,735.28	0.00	0.00	0.00
72120 - Svc Co-Trade and Business Serv	0.00	33,096.80	0.00	0.00	33,096.80
72140 - Svc Co-Information Technology	0.00	436.50	0.00	0.00	436.50
73125 - Common Services-Premises	0.00	26,406.78	0.00	0.00	26,406.78
73410 - Maint, Oper of Transport Equip	0.00	-288.00	0.00	0.00	-288.00
74210 - Printing and Publications	0.00	1,993.10	0.00	0.00	1,993.10

Award Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2011)		
Project # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	Sudan (Juba)		

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
74325 - Contrib.To CO Common Security	0.00	8,802.26	0.00	0.00	8,802.26
74505 - Insurance	0.00	5,601.28	0.00	0.00	5,601.28
74510 - Bank Charges	0.00	446.84	0.00	0.00	446.84
74525 - Sundry	0.00	2,168.19	0.00	0.00	2,168.19
75105 - Facilities & Admin - Implement	0.00	59,816.65	0.00	0.00	59,816.65
75705 - Learning costs	0.00	11,970.81	0.00	0.00	11,970.81
75706 - Learning - ticket costs	0.00	18,500.18	0.00	0.00	18,500.18
75707 - Learning – subsistence allowan	0.00	18,542.10	0.00	0.00	18,542.10
75708 - Learning - subcontracts	0.00	25,495.49	0.00	0.00	25,495.49
75709 - Learning - training of counter	0.00	4,862.07	0.00	0.00	4,862.07
75710 - Participation of counterparts	0.00	265.86	0.00	0.00	265.86
75711 - TrnWrkshp&Conf - Stipends	0.00	-42,213.08	0.00	0.00	-42,213.08
76125 - Realized Loss	0.00	2.01	0.00	0.00	2.01
Total for Fund 30011	**29,735.28**	**884,606.84**	**0.00**	**879.77**	**915,221.89**
Total for Activity CAPACITYDEVELOP	**29,735.28**	**1,094,123.11**	**0.00**	**879.77**	**1,124,738.16**
Activity : MANAGEMENT (MANAGEMENT SUPPORT)					
Fund : 30000 (Programme Cost Sharing)					
61305 - Salaries - IP Staff	0.00	60,000.00	0.00	0.00	60,000.00
62305 - Dependency Allowances-IP Staff	0.00	30,000.00	0.00	0.00	30,000.00
63305 - Installation Allowance-IP Stf	0.00	30,000.00	0.00	0.00	30,000.00
64305 - Appointments - IP Staff	0.00	15,000.00	0.00	0.00	15,000.00
65105 - Contrb Med Ins Plan-Retiree-NP	0.00	15,000.00	0.00	0.00	15,000.00
71405 - Service Contracts-Individuals	0.00	108,018.25	0.00	0.00	108,018.25
71620 - Daily Subsistence Allow-Local	0.00	367.93	0.00	0.00	367.93
72505 - Stationery & other Office Supp	0.00	941.38	0.00	0.00	941.38
73125 - Common Services-Premises	0.00	7,912.44	0.00	0.00	7,912.44
73405 - Rental & Maint-Other Office Eq	0.00	3,367.24	0.00	0.00	3,367.24
73505 - Reimb to UNDP for Supp Srvs	0.00	3,143.92	0.00	0.00	3,143.92
74325 - Contrib.To CO Common Security	0.00	2,624.42	0.00	0.00	2,624.42
74525 - Sundry	0.00	1,048.24	0.00	0.00	1,048.24
75105 - Facilities & Admin - Implement	0.00	19,420.58	0.00	0.00	19,420.58
75711 - TrnWrkshp&Conf - Stipends	0.00	-336.85	0.00	0.00	-336.85
76135 - Realized Gain	0.00	-186.64	0.00	0.00	-186.64
Total for Fund 30000	**0.00**	**296,320.91**	**0.00**	**0.00**	**296,320.91**
Fund 30011 (Programme cost sharing - WB1)					
61305 - Salaries - IP Staff	0.00	201,779.52	0.00	0.00	201,779.52
61310 - Post Adjustment - IP Staff	0.00	-624.20	0.00	0.00	-624.20
62305 - Dependency Allowances-IP Staff	0.00	34,351.34	0.00	0.00	34,351.34
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	38,103.48	0.00	0.00	38,103.48
62315 - Contrib. to medical, social in	0.00	1,684.32	0.00	0.00	1,684.32
62320 - Mobility, Hardship, Non-remova	0.00	14,906.17	0.00	0.00	14,906.17
62335 - Hazard Duty Station Allow-IP	0.00	9,815.45	0.00	0.00	9,815.45
63305 - Installation Allowance-IP Stf	0.00	-30,000.00	0.00	0.00	-30,000.00
63310 - Repat. Grant/Comm Annual Lv-IP	0.00	18,766.42	0.00	0.00	18,766.42
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	65,754.79	0.00	0.00	65,754.79
63340 - Proc trips/Rest & Recup-IP Stf	0.00	12,932.98	0.00	0.00	12,932.98
63365 - Special Oper Living Allow-IP	0.00	52,958.07	0.00	0.00	52,958.07
63515 - Security-related Costs	0.00	29,980.48	0.00	0.00	29,980.48
63530 - Contribution to Separations	0.00	7,779.06	0.00	0.00	7,779.06
63535 - Contribution to Security	0.00	13,117.69	0.00	0.00	13,117.69
63540 - Contribution to Training	0.00	2,607.35	0.00	0.00	2,607.35
64305 - Appointments - IP Staff	0.00	-15,000.00	0.00	0.00	-15,000.00
64306 - Appointment-Ticket Costs	0.00	21,890.67	0.00	0.00	21,890.67
64310 - Separations - IP Staff	0.00	25,508.00	0.00	0.00	25,508.00

Award Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2011)
Project # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	Sudan (Juba)

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
65105 - Contrb Med Ins Plan-Retiree-NP	0.00	-15,000.00	0.00	0.00	-15,000.00
65115 - Contributions to ASHI Reserve	0.00	14,109.07	0.00	0.00	14,109.07
65135 - Payroll Mgt Cost Recovery ATLA	0.00	829.95	0.00	0.00	829.95
71405 - Service Contracts-Individuals	0.00	207,633.84	0.00	0.00	207,633.84
71505 - UN Volunteers-Stipend & Allow	0.00	101,521.88	0.00	0.00	101,521.88
71510 - UNV Settling-In-Grant	0.00	2,395.27	0.00	0.00	2,395.27
71520 - UNV-Language Allowance	0.00	828.00	0.00	0.00	828.00
71525 - UNV-Hazard Pay	0.00	2,184.00	0.00	0.00	2,184.00
71530 - UNV-Rest and Recuperation	0.00	20,475.87	0.00	0.00	20,475.87
71535 - UNV-Medical Insurance	0.00	2,255.94	0.00	0.00	2,255.94
71540 - UNV-Global Charges	0.00	3,726.02	0.00	0.00	3,726.02
71545 - UNV-Home Leave Travel & Allowa	0.00	648.00	0.00	0.00	648.00
71550 - UNV-Resettlement Allowance	0.00	2,700.00	0.00	0.00	2,700.00
71605 - Travel Tickets-International	0.00	14,449.06	0.00	0.00	14,449.06
71610 - Travel Tickets-Local	0.00	413.79	0.00	0.00	413.79
71615 - Daily Subsistence Allow-Intl	0.00	1,213.53	0.00	0.00	1,213.53
] - Daily Subsistence Allow-Local	0.00	16,914.93	0.00	0.00	16,914.93
71630 - Shipment	0.00	1,736.12	0.00	0.00	1,736.12
71635 - Travel - Other	0.00	1,043.21	0.00	0.00	1,043.21
72105 - Svc Co-Construction & Engineer	23,927.60	73,722.41	0.00	30,376.00	128,026.01
72120 - Svc Co-Trade and Business Serv	0.00	19,515.52	0.00	0.00	19,515.52
72140 - Svc Co-Information Technology	0.00	259,327.06	0.00	0.00	259,327.06
72205 - Office Machinery	0.00	4,000.00	0.00	0.00	4,000.00
72210 - Machinery and Equipment	0.00	29,166.67	0.00	0.00	29,166.67
72215 - Transporation Equipment	0.00	20,093.10	0.00	523,143.67	543,236.77
72220 - Furniture	0.00	5,230.25	0.00	0.00	5,230.25
72225 - Sale of Equip & Furniture	0.00	15,390.00	0.00	0.00	15,390.00
72310 - Minerals,Mining & Metal Prdcts	0.00	6,038.97	0.00	0.00	6,038.97
72315 - Food & Textile Products	0.00	3,275.86	0.00	0.00	3,275.86
72402 - Building Maintenance	0.00	2,761.11	0.00	0.00	2,761.11
72406 - Security communication equipme	0.00	10.49	0.00	0.00	10.49
72420 - Land Telephone Charges	0.00	6.94	0.00	0.00	6.94
72425 - Mobile Telephone Charges	0.00	2,988.11	0.00	0.00	2,988.11
72440 - Connectivity Charges	0.00	23,142.00	0.00	0.00	23,142.00
72505 - Stationery & other Office Supp	0.00	9,199.31	0.00	0.00	9,199.31
72815 - Inform Technology Supplies	0.00	1,964.56	0.00	0.00	1,964.56
73105 - Rent	0.00	303.82	0.00	0.00	303.82
73110 - Custodial & Cleaning Services	0.00	49,865.33	0.00	0.00	49,865.33
73120 - Utilities	0.00	156.25	0.00	0.00	156.25
73125 - Common Services-Premises	0.00	70,710.70	0.00	0.00	70,710.70
73405 - Rental & Maint-Other Office Eq	0.00	173.02	0.00	0.00	173.02
73406 - Maintenance of Equipment	0.00	579.31	0.00	0.00	579.31
73410 - Maint, Oper of Transport Equip	0.00	30,733.41	0.00	0.00	30,733.41
- Reimb to UNDP for Supp Srvs	0.00	100,496.28	0.00	0.00	100,496.28
74525 - Contrib.To CO Common Security	0.00	23,583.30	0.00	0.00	23,583.30
74505 - Insurance	0.00	2,945.26	0.00	0.00	2,945.26
74510 - Bank Charges	0.00	-5,128.88	0.00	0.00	-5,128.88
74520 - Storage	0.00	6,398.11	0.00	0.00	6,398.11
74525 - Sundry	0.00	6,890.88	0.00	0.00	6,890.88
75105 - Facilities & Admin - Implement	0.00	121,592.23	0.00	0.00	121,592.23
75705 - Learning costs	0.00	8,000.00	0.00	0.00	8,000.00
75707 - Learning – subsistence allowan	0.00	24,170.99	0.00	0.00	24,170.99
75711 - TrnWrkshp&Conf - Stipends	0.00	336.85	0.00	0.00	336.85
76125 - Realized Loss	0.00	64.78	0.00	0.00	64.78
Total for Fund 30011	**23,927.60**	**1,804,094.07**	**0.00**	**553,519.67**	**2,381,541.34**
Total for Activity MANAGEMENT	**23,927.60**	**2,100,414.98**	**0.00**	**553,519.67**	**2,677,862.25**

Activity : PUBLICAWA(PEACEAWARENESS INF AND PARTN)

Fund : 30000 (Programme Cost Sharing)

Award Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2011)
Project # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	Sudan (Juba)

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
71205 - Intl Consultants-Sht Term-Tech	0.00	10,500.00	0.00	0.00	10,500.00
73125 - Common Services-Premises	0.00	398.07	0.00	0.00	398.07
73505 - Reimb to UNDP for Supp Srvs	0.00	132.69	0.00	0.00	132.69
74325 - Contrib.To CO Common Security	0.00	132.69	0.00	0.00	132.69
75105 - Facilities & Admin - Implement	0.00	1,096.25	0.00	0.00	1,096.25
75705 - Learning costs	0.00	4,497.34	0.00	0.00	4,497.34
Total for Fund 30000	**0.00**	**16,757.04**	**0.00**	**0.00**	**16,757.04**
Fund : 30011 (Programme cost sharing - WB1)					
71205 - Intl Consultants-Sht Term-Tech	0.00	12,000.00	0.00	0.00	12,000.00
71405 - Service Contracts-Individuals	0.00	13,248.71	0.00	0.00	13,248.71
71505 - UN Volunteers-Stipend & Allow	0.00	41,404.62	0.00	0.00	41,404.62
71520 - UNV-Language Allowance	0.00	414.00	0.00	0.00	414.00
5 - UNV-Hazard Pay	0.00	1,092.00	0.00	0.00	1,092.00
71530 - UNV-Rest and Recuperation	0.00	9,118.76	0.00	0.00	9,118.76
71535 - UNV-Medical Insurance	0.00	1,127.97	0.00	0.00	1,127.97
71540 - UNV-Global Charges	0.00	1,863.00	0.00	0.00	1,863.00
71545 - UNV-Home Leave Travel & Allowa	0.00	324.00	0.00	0.00	324.00
71550 - UNV-Resettlement Allowance	0.00	1,350.00	0.00	0.00	1,350.00
71620 - Daily Subsistence Allow-Local	0.00	4,568.15	0.00	0.00	4,568.15
71635 - Travel - Other	0.00	134.10	0.00	0.00	134.10
72405 - Acquisition of Communic Equip	0.00	-858.62	0.00	0.00	-858.62
72505 - Stationery & other Office Supp	0.00	41.67	0.00	0.00	41.67
72510 - Publications	0.00	222.22	0.00	0.00	222.22
73105 - Rent	0.00	104.17	0.00	0.00	104.17
73125 - Common Services-Premises	0.00	12,584.15	0.00	0.00	12,584.15
74210 - Printing and Publications	0.00	2,413.79	0.00	0.00	2,413.79
74215 - Promotional Materials and Dist	0.00	629.17	0.00	0.00	629.17
74225 - Other Media Costs	0.00	494.79	0.00	0.00	494.79
74325 - Contrib.To CO Common Security	0.00	4,194.72	0.00	0.00	4,194.72
75105 - Facilities & Admin - Implement	0.00	6,929.92	0.00	0.00	6,929.92
75705 - Learning costs	0.00	-4,497.34	0.00	0.00	-4,497.34
75707 - Learning – subsistence allowan	0.00	1,726.74	0.00	0.00	1,726.74
75709 - Learning - training of counter	0.00	7,708.34	0.00	0.00	7,708.34
75711 - TrnWrkshp&Conf - Stipends	0.00	-1,910.32	0.00	0.00	-1,910.32
76125 - Realized Loss	0.00	16.77	0.00	0.00	16.77
76135 - Realized Gain	0.00	-0.01	0.00	0.00	-0.01
Total for Fund 30011	**0.00**	**116,445.47**	**0.00**	**0.00**	**116,445.47**
Total for Activity PUBLICAWARENESS	**0.00**	**133,202.51**	**0.00**	**0.00**	**133,202.51**
Activity : REINTEGRA(REINTEGRATION SERVICES)					
Fund : 30000 (Programme Cost Sharing)					
61305 - Salaries - IP Staff	0.00	58,608.00	0.00	0.00	58,608.00
62305 - Dependency Allowances-IP Staff	0.00	86,378.00	0.00	0.00	86,378.00
71205 - Intl Consultants-Sht Term-Tech	0.00	17,850.09	0.00	0.00	17,850.09
71305 - Local Consult.-Sht Term-Tech	0.00	12,988.91	0.00	0.00	12,988.91
71405 - Service Contracts-Individuals	0.00	3,508.14	0.00	0.00	3,508.14
71505 - UN Volunteers-Stipend & Allow	0.00	3,000.00	0.00	0.00	3,000.00
71620 - Daily Subsistence Allow-Local	0.00	146.21	0.00	0.00	146.21
71635 - Travel - Other	0.00	39,919.86	0.00	0.00	39,919.86
72105 - Svc Co-Construction & Engineer	0.00	756,962.90	0.00	0.00	756,962.90
72145 - Svc Co-Training and Educ Serv	0.00	353,378.66	0.00	0.00	353,378.66
72405 - Acquisition of Communic Equip	0.00	858.62	0.00	0.00	858.62
72445 - Common Services-Communications	0.00	296,952.39	0.00	0.00	296,952.39
72505 - Stationery & other Office Supp	0.00	350.00	0.00	0.00	350.00

Award Id : 00061345 Multi Year Disarmament, Demob. Period : Jan-Dec (2011)
Project # : 00077686 Multi Year Disarmament, Demob. Impl. Partner : 02895 UNDP (Direct Execution)
Location : Sudan (Juba)

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
73125 - Common Services-Premises	0.00	67,426.00	0.00	0.00	67,426.00
73405 - Rental & Maint-Other Office Eq	0.00	28,549.00	0.00	0.00	28,549.00
73505 - Reimb to UNDP for Supp Srvs	0.00	17,479.33	0.00	0.00	17,479.33
74325 - Contrib.To CO Common Security	0.00	17,479.33	0.00	0.00	17,479.33
74525 - Sundry	0.00	7,475.18	0.00	0.00	7,475.18
75105 - Facilities & Admin - Implement	0.00	164,086.64	0.00	0.00	164,086.64
75115 - Facilities & Admin - OH & Ind	0.00	28,644.00	0.00	0.00	28,644.00
75711 - TrnWrkshp&Conf - Stipends	0.00	1,910.32	0.00	0.00	1,910.32
Total for Fund 30000	**0.00**	**1,963,953.58**	**0.00**	**0.00**	**1,963,953.58**
Fund : 30011 (Programme cost sharing - WB1)					
61305 - Salaries - IP Staff	0.00	565,432.63	298,188.00	0.00	863,620.63
61310 - Post Adjustment - IP Staff	0.00	66,071.81	0.00	0.00	66,071.81
62110 - Contrib Joint Staff Pension-NP	0.00	83.79	0.00	0.00	83.79
5 - Dependency Allowances-IP Staff	0.00	101,641.01	0.00	0.00	101,641.01
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	79,023.51	0.00	0.00	79,023.51
62315 - Contrib. to medical, social in	0.00	2,191.79	0.00	0.00	2,191.79
62320 - Mobility, Hardship, Non-remova	0.00	22,548.19	0.00	0.00	22,548.19
62335 - Hazard Duty Station Allow-IP	0.00	50,082.63	0.00	0.00	50,082.63
63310 - Repat. Grant/Comm Annual Lv-IP	0.00	51,189.95	0.00	0.00	51,189.95
63320 - Medical evacuation - IP Staff	0.00	4,962.90	0.00	0.00	4,962.90
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	17,125.81	0.00	0.00	17,125.81
63340 - Proc trips/Rest & Recup-IP Stf	0.00	225,345.40	0.00	0.00	225,345.40
63350 - Reimb of Income Tax-IP Staff	0.00	9,533.72	0.00	0.00	9,533.72
63365 - Special Oper Living Allow-IP	0.00	225,828.04	0.00	0.00	225,828.04
63405 - Learning Costs	0.00	3,690.67	0.00	0.00	3,690.67
63530 - Contribution to Separations	0.00	16,259.35	0.00	0.00	16,259.35
63535 - Contribution to Security	0.00	42,059.99	0.00	0.00	42,059.99
63540 - Contribution to Training	0.00	4,153.70	0.00	0.00	4,153.70
64308 - Appointments-Lump Sum	0.00	-2,208.47	0.00	0.00	-2,208.47
64310 - Separations - IP Staff	0.00	135,881.65	0.00	0.00	135,881.65
65115 - Contributions to ASHI Reserve	0.00	31,026.99	0.00	0.00	31,026.99
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,131.08	0.00	0.00	1,131.08
71105 - Salaries - ALD	0.00	0.00	0.00	0.00	0.00
71205 - Intl Consultants-Sht Term-Tech	0.00	116,916.40	310,852.00	0.00	427,768.40
71210 - Intl Consultants-Sht Term-Supp	0.00	46,668.44	0.00	0.00	46,668.44
71305 - Local Consult.-Sht Term-Tech	0.00	27,741.46	0.00	0.00	27,741.46
71405 - Service Contracts-Individuals	0.00	853,568.89	210,893.00	0.00	1,064,461.89
71505 - UN Volunteers-Stipend & Allow	0.00	178,413.59	0.00	0.00	178,413.59
71510 - UNV Settling-In-Grant	0.00	70.70	0.00	0.00	70.70
71520 - UNV-Language Allowance	0.00	2,070.00	0.00	0.00	2,070.00
) - UNV-Hazard Pay	0.00	16,926.00	0.00	0.00	16,926.00
7 ,530 - UNV-Rest and Recuperation	0.00	36,450.95	0.00	0.00	36,450.95
71535 - UNV-Medical Insurance	0.00	5,639.85	0.00	0.00	5,639.85
71540 - UNV-Global Charges	0.00	9,315.00	0.00	0.00	9,315.00
71545 - UNV-Home Leave Travel & Allowa	0.00	1,620.00	0.00	0.00	1,620.00
71550 - UNV-Resettlement Allowance	0.00	6,750.00	0.00	0.00	6,750.00
71605 - Travel Tickets-International	0.00	40,420.06	0.00	0.00	40,420.06
71620 - Daily Subsistence Allow-Local	0.00	60,618.62	0.00	0.00	60,618.62
71625 - Daily Subsist Allow-Mtg Partic	0.00	-601.47	0.00	0.00	-601.47
71630 - Shipment	0.00	5,208.36	0.00	0.00	5,208.36
71635 - Travel - Other	0.00	23,219.79	72,693.00	0.00	95,912.79
72105 - Svc Co-Construction & Engineer	0.00	-729,017.09	0.00	0.00	-729,017.09
72110 - Svc Co-Agricultural Management	0.00	1,094,750.00	0.00	0.00	1,094,750.00
72120 - Svc Co-Trade and Business Serv	0.00	3,463,504.44	0.00	0.00	3,463,504.44
72145 - Svc Co-Training and Educ Serv	0.00	-185,642.12	2,302,880.00	0.00	2,117,237.88
72305 - Agri & Forestry Products	0.00	0.00	0.00	0.00	0.00
72311 - Fuel, petroleum and other oils	0.00	350.69	0.00	0.00	350.69
72425 - Mobile Telephone Charges	0.00	304,066.16	0.00	0.00	304,066.16
72435 - E-mail-Subscription	0.00	291.67	0.00	0.00	291.67
72440 - Connectivity Charges	0.00	129.00	0.00	0.00	129.00
72445 - Common Services-Communications	0.00	295,097.42	44,426.00	0.00	339,523.42

Award Id : 00061345 Multi Year Disarmament, Demob.	Period :	Jan-Dec (2011)
Project # : 00077686 Multi Year Disarmament, Demob.	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	Sudan (Juba)

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
72505 - Stationery & other Office Supp	0.00	6,258.01	27,795.00	0.00	34,053.01
72520 - Electronic Media	0.00	160.76	0.00	0.00	160.76
72705 - Hospitality-Special Events	0.00	22.92	0.00	0.00	22.92
72715 - Hospitality Catering	0.00	68.97	0.00	0.00	68.97
73105 - Rent	0.00	208.33	0.00	0.00	208.33
73125 - Common Services-Premises	0.00	444,647.38	113,316.00	0.00	557,963.38
73405 - Rental & Maint-Other Office Eq	0.00	-2,182.13	252,411.00	0.00	250,228.87
73410 - Maint, Oper of Transport Equip	0.00	9,082.17	0.00	0.00	9,082.17
73505 - Reimb to UNDP for Supp Srvs	0.00	36,523.40	0.00	0.00	36,523.40
74215 - Promotional Materials and Dist	0.00	8.62	0.00	0.00	8.62
74225 - Other Media Costs	0.00	1,125.00	0.00	0.00	1,125.00
74325 - Contrib.To CO Common Security	0.00	149,135.94	0.00	0.00	149,135.94
74505 - Insurance	0.00	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	10,440.57	0.00	0.00	10,440.57
74525 - Sundry	0.00	224,561.13	0.00	0.00	224,561.13
75105 - Facilities & Admin - Implement	0.00	768,925.72	0.00	0.00	768,925.72
[illegible]5 - Facilities & Admin - OH & Ind	0.00	0.00	181,673.00	0.00	181,673.00
[illegible]5 - Learning costs	0.00	49,034.02	0.00	0.00	49,034.02
75706 - Learning - ticket costs	0.00	0.00	0.00	0.00	0.00
75707 - Learning – subsistence allowan	0.00	14,350.68	0.00	0.00	14,350.68
75708 - Learning - subcontracts	0.00	1,400.00	0.00	0.00	1,400.00
75709 - Learning - training of counter	0.00	3,954.51	0.00	0.00	3,954.51
76125 - Realized Loss	0.00	991.77	0.00	0.00	991.77
Total for Fund 30011	**0.00**	**9,046,320.72**	**3,815,127.00**	**0.00**	**12,861,447.72**
Total for Activity REINTEGRATION	**0.00**	**11,010,274.30**	**3,815,127.00**	**0.00**	**14,825,401.30**
Total for Project : 00077686	**53,662.88**	**14,338,014.90**	**3,815,127.00**	**554,399.44**	**18,761,204.22**
Award Total :	**53,662.88**	**14,338,014.90**	**3,815,127.00**	**554,399.44**	**18,761,204.22**

Signed By : _____ Date : 29/5/12

Ernst & Young, South Sudan
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4. CERTIFICATION OF THE STATEMENT OF ASSETS

Auditor's report to:
The Chief, Regional Audit Centre for Eastern and Southern Africa and;
The Resident Representative, UNDP South Sudan

We have audited the accompanying schedule of assets ("the schedule") of the UNDP project number 00077686, Disarmament Demobilization and Reintegration as at 31 December 2011.

This schedule is the responsibility of the management of the project. Our responsibility is to express an opinion on the statement based on our audit.

We conducted our audit in accordance with International Standards of Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the attached statement of inventory presents fairly, in all material respects, the balance of inventory of the UNDP project number 00077686, amounting to US$ 1,921,932 as at 31 December 2011 in accordance with the accounting policies set out in the note to the schedule.

Auditor's Name: Ernst & Young

Auditor's Signature: .....

Date: 28/1/2013

Address: Tongping
Vivacell/SPLM Driveway
Off Airport Road
Juba, South Sudan.

5. STATEMENT OF ASSETS

AS AT 31 DECEMBER 2011

Managment assets under Juba Office, period_____2011_____to_____2012__

TOTAL MANAGMENT ASSETS COSTS , ____1,921,931.79__

TOTAL MANAGMENT ASSETS COUNT, ____238_____

BUSIN	Asset ID	Profile ID	Descr	Status	Serial ID	Model	Acq Date	Currency	Cost	Fund Code	DEPTID	Implementing A	Donar	Project ID	Location	Capitalize	PO No.	Receipt No
SDN10	000000002283	Heavy Machine	Generator	In Service	FGWPEPP5KAT515200	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Malakal	Capitalize	0000009802	0000012750
SDN10	000000002284	Heavy Machine	Generator	In Service	FGWPEPP5CAT515202	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Bor	Capitalize	0000009802	0000012750
SDN10	000000002285	Heavy Machine	Generator	In Service	FGWPEPP5JAT515621	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009802	0000012750
SDN10	000000002269	Heavy Machine	Generator	In Stock	FGWPEPP5AAT515588	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009802	0000012750
SDN10	000000002270	Heavy Machine	Generator	In Service	FGWPEPP5VAT513256	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009802	0000012750
SDN10	000000002272	Heavy Machine	Generator	In Service	FGWPEPP5AAT513811	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009802	0000012750
SDN10	000000002274	Heavy Machine	Generator	In Stock	FGWPEPP5CAT513935	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009802	0000012750
SDN10	000000002275	Heavy Machine	Generator	In Service	FGWPEPP5CAT518312	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009802	0000012750
SDN10	000000002277	Heavy Machine	Generator	In Service	FGWPEPP5EAT518320	45 KVA	25/02/2009	USD	15,500.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009802	0000012750
SDN10	N/A	ELECTRICAL	Desktop	In Service	PSM24C010183900AA32700	Veriton M264 / AL17	12/4/2008	USD	1,396.40	30000	47003	001981	00141	00049071	Awell	Capitalize	0000009802	0000012750
SDN10	N/A	ELECTRICAL	Desktop	In Service	PSM24C010183900CF22700	Veriton M264 / AL17	12/4/2008	USD	1,396.40	30000	47003	001981	10159	00049071	Juba	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop	In Service	PSM24C010183900CFC2700	Veriton M264 / AL17	12/4/2008	USD	1,396.40	30000	47003	001981	10159	00049071	Juba	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop	In Service	PSM24C010183900C992700	Veriton M264 / AL17	12/4/2008	USD	1,396.40	30000	47003	001981	10159	00049071	Juba	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	ETL770C2028410B3364042	AL1717F	12/4/2008	N/A	N/A	30000	47003	001981	10159	00049071	Juba	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	ETL770C2028410AF814042	AL1717F	12/4/2008	N/A	N/A	30000	47003	001981	10159	00049071	Juba	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	ETL770C2028410B33D4042	AL1717F	12/4/2008	N/A	N/A	30000	47003	001981	10159	00049071	Juba	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	ETL770C2028410AF6D4042	AL1717F	12/4/2008	N/A	N/A	30000	47003	001981	10159	00049071	Juba	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop	In Service	PSM24C010183900C992700	veriton M264	12/4/2008	USD	1,396.40	30000	47003	001981	10159	00049071	Yambio	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop	In Service	PSM24C010183900CFC2700	veriton M264	12/4/2008	USD	1,396.40	30000	47003	001981	10159	00049071	Yambio	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop Monitor	In Service	ETL770C2028410B33E4042	AL1717F	12/4/2008	N/A	N/A	30000	47003	001981	10159	00049071	Yambio	Non capitalize	0000009684	0000011191
SDN10	N/A	ELECTRICAL	Desktop Monitor	In Service	ETL770C2028410B3364042	AL1717F	12/4/2008	N/A	N/A	30000	47003	001981	10159	00049071	Yambio	Non capitalize	0000009684	0000011191
SDN10	000000002426	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-107005789	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002427	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-107005792	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	CES	Capitalize	0000010096	0000012759
SDN10	000000002428	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-107005811	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002429	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-107005825	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Yambio	Capitalize	0000010096	0000012759
SDN10	000000002430	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-907005703	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002431	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-107005979	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	CES	Capitalize	0000010096	0000012759
SDN10	000000002432	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-607006128	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Bor	Capitalize	0000010096	0000012759
SDN10	000000002433	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-707005926	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002434	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	TJEEB71J-907006107	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Yambio	Capitalize	0000010096	0000012759
SDN10	000000002435	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-907006124	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Torit	Capitalize	0000010096	0000012759
SDN10	000000002436	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-X07005922	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Wau	Capitalize	0000010096	0000012759
SDN10	000000002437	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-X07006178	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Rumbek	Capitalize	0000010096	0000012759
SDN10	000000002438	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	ITEEB71J-207006319	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Juba	Capitalize	0000010096	0000012759
SDN10	000000002439	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	ITEEB71J-307006331	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Rumbek	Capitalize	0000010096	0000012759
SDN10	000000002440	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-407006273	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Wau	Capitalize	0000010096	0000012759
SDN10	000000002441	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-507006282	HZJ76LRKMRS	31/7/2009	USD	50,730.88	30000	47003	001981	00141	00049071	Kwajok	Capitalize	0000010096	0000012759
SDN10	N/A	ELECTRICAL	Air condition	In Service	701TAWM02521	1200 BTU	4/4/2008	USD	1,000.00	30000	47003	001981	00141	00049071	Juba	Non capitalize	0000008423	0000009044
SDN10	N/A	ELECTRICAL	Air condition	In Service	701TABN02525	1200 BTU	4/4/2008	USD	1,000.00	30000	47003	001981	00141	00049071	Juba	Non capitalize	0000008423	0000009044
SDN10	N/A	ELECTRICAL	Air condition	In Service	701TAGH02271	1200 BTU	4/4/2008	USD	1,000.00	30000	47003	001981	00141	00049071	Juba	Non capitalize	0000008423	0000009044
SDN10	N/A	ELECTRICAL	Air condition	In Service	701TADR02658	1200 BTU	4/4/2008	USD	1,000.00	30000	47003	001981	00141	00049071	Juba	Non capitalize	0000008423	0000009044
SDN10	N/A	ELECTRICAL	Air condition	In Service	701TAAC02784	1200 BTU	4/4/2008	USD	1,000.00	30000	47003	001981	00141	00049071	Juba	Non capitalize	0000008423	0000009044

SDN10	N/A	ELECTRICAL	Air condition	In Service	701TAMA02659	1200 BTU	4/4/2008	USD	1,000.00	30000	47003	001981	00141	00049071	Juba	Non capitalize	0000008423	0000009044
SDN10	000000002278	ELECTRICAL	Video Camera	In stock	0814817-F	HDR-SR11E	12/1/2008	USD	1,970.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009653	00000011106
SDN10	000000002279	ELECTRICAL	Video Camera	In stock	0814795-K	HDR-SR11E	12/1/2008	USD	1,970.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009653	00000011106
SDN10	000000002280	ELECTRICAL	Digital Camera	In Service	2477200-8	DSLR-A350	12/1/2008	USD	1,477.00	30000	47003	001981	00141	00049071	Juba	Capitalize	0000009653	00000011106
SDN10	000000001819	ELECTRICAL	Dell Latitude	In Service	DG983N-12961-847-2126-A01	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001821	ELECTRICAL	Dell Latitude	In Service	CN-0X574R-12961-968F081-A00	Latitude E6400	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001826	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-8472274	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	0UKU184-12961-8CE-3083	LatitudeD620	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001831	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-847-4187	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Non capitalize	0000010538	0000013234
SDN10	000000001824	ELECTRICAL	Dell Latitude	In Service	DFT-292-12961-72E-A250	LatitudeD620	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001850	ELECTRICAL	Dell Latitude	In Service	0KU184-12961-8718448	LatitudeD620	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001615	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9474710	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001828	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9472348	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001829	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9474202	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9272261	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	CN-0D695C-70166-88K-G37N-A00	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Non capitalize	0000010536	0000013234
SDN10	000000001626	ELECTRICAL	Dell Latitude	In Service	CN-0G983N-12961-9472259-A01	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010567	0000013234
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	CN-0X574R-12961-969-F6F8-A00	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001617	ELECTRICAL	Dell Latitude	In Service	CN-0G983N-12961-970G04Q-A03	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010567	0000013145
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	CN-0G983N-12961-9472338-A01	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001620	ELECTRICAL	Dell Latitude	In Service	CN-0G983N-12961-9474185-A01	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Wau	Non capitalize	0000010536	0000013234
SDN10	1822	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9472286	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	0KY350-12961-750-4203	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001855	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9474217	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Non capitalize	0000010536	0000013234
SDN10	000000001856	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9472839	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001857	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9474879	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9472201	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	000000001854	ELECTRICAL	Dell Latitude	In Service	CN-0G983N-12961-947-2294-A01	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Awet	Non capitalize	0000010536	0000013234
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	CD695-70166-88KG12K	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010536	0000013234
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	CN-0D695C-70166-970-GOO5-A03	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Awet	Non capitalize	0000010536	0000013234
SDN10	000000001862	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-9472283	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Non capitalize	0000010536	0000013234
SDN10	000000001613	ELECTRICAL	Dell Latitude	In Service	CN-0G983-12961-9472185-A01	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001829	ELECTRICAL	Dell Latitude	In Service	CN-0KX350-12961-7504219-A02	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001862	ELECTRICAL	Dell Latitude	In Service	0D695C-70166-9700025	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010536	0000013234
SDN10	000000001863	ELECTRICAL	Dell Latitude	In Service	0D695C-70166-88KG2YP-A00	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Wau	Capitalize	0000010536	0000013234
SDN10	000000002650	ELECTRICAL	Dell Latitude	In Service	0G983N-129619474805	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Wau	Capitalize	0000010536	0000013234
SDN10	000000002651	ELECTRICAL	Dell Latitude	In Service	0D695C-70166970GD5P	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Yambio	Capitalize	0000010536	0000013234
SDN10	000000002652	ELECTRICAL	Dell Latitude	In Service	CN-0G983N-12961-947-2018-A01	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Yambio	Capitalize	0000010536	0000013234
SDN10	000000002653	ELECTRICAL	Dell Latitude	In Service	0G883N-129619474794	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	CN-0G983N-12961-947-2340-A01	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	000000002654	ELECTRICAL	Dell Latitude	In Service	0G983N-12961-472310	E6400ATG	08-Sep-09	USD	2,461.00	30000	47003	001981	00137	00063343	Juba	Non capitalize	0000010567	0000013145
SDN10	N/A	ELECTRICAL	Dell Latitude	In Service	BK47CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Torit	Capitalize	0000010567	0000013145
SDN10	000000002235	ELECTRICAL	Dell Latitude	In Service	FJPBCK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Torit	Non capitalize	0000010264	0000013310
SDN10	000000002237	ELECTRICAL	Dell Latitude	In Service	FJQ4CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	000000002238	ELECTRICAL	Dell Latitude	In Service	DCS6CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	000000002239	ELECTRICAL	Dell Latitude	In Service	FJO9CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	000000002240	ELECTRICAL	Dell Latitude	In Service	DCR2BK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	000000002242	ELECTRICAL	Dell Latitude	In Service	CRYYBK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310

SDN10	0000000002243	ELECTRICAL	Dell Latitude	In Service	FJQBCK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002245	ELECTRICAL	Dell Latitude	In Service	BQ48CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002246	ELECTRICAL	Dell Latitude	In Service	FJQ7CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002247	ELECTRICAL	Dell Latitude	In Service	FJQ3CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002662	ELECTRICAL	Dell Latitude	In Service	FJQ6CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002248	ELECTRICAL	Dell Latitude	In Service	BQ4Z8K1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002249	ELECTRICAL	Dell Latitude	In Service	CRY4CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002250	ELECTRICAL	Dell Latitude	In Service	BQ4BCK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002251	ELECTRICAL	Dell Latitude	In Service	FJPYPK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Aweil	Capitalize	0000010264	0000013310
SDN10	0000000002252	ELECTRICAL	Dell Latitude	In Service	FJP2CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Aweil	Capitalize	0000010264	0000013310
SDN10	0000000002254	ELECTRICAL	Dell Latitude	In Service	BQ60CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Wau	Capitalize	0000010264	0000013310
SDN10	0000000002255	ELECTRICAL	Dell Latitude	In Service	FJQ1CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Rumbek	Capitalize	0000010264	0000013310
SDN10	0000000002256	ELECTRICAL	Dell Latitude	In Service	CRZ8CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Rumbek	Capitalize	0000010264	0000013310
SDN10	0000000002258	ELECTRICAL	Dell Latitude	In Service	BQ49CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Rumbek	Capitalize	0000010264	0000013310
SDN10	0000000002259	ELECTRICAL	Dell Latitude	In Service	DCS2CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Rumbek	Capitalize	0000010264	0000013310
SDN10	0000000002261	ELECTRICAL	Dell Latitude	In Service	BQ7BCK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002262	ELECTRICAL	Dell Latitude	In Service	DCS8CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Rumbek	Capitalize	0000010264	0000013310
SDN10	0000000002263	ELECTRICAL	Dell Latitude	In Service	FJQ5CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Wau	Capitalize	0000010264	0000013310
SDN10	0000000002264	ELECTRICAL	Dell Latitude	In Service	BQ58CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Wau	Capitalize	0000010264	0000013310
SDN10	0000000002265	ELECTRICAL	Dell Latitude	In Service	FJQGDK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Wau	Capitalize	0000010264	0000013310
SDN10	0000000002266	ELECTRICAL	Dell Latitude	In Service	DCR5CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Wau	Capitalize	0000010264	0000013310
SDN10	0000000002267	ELECTRICAL	Dell Latitude	In Service	BQ52CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Yambio	Capitalize	0000010264	0000013310
SDN10	0000000002268	ELECTRICAL	Dell Latitude	In Service	BQ72CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Juba	Capitalize	0000010264	0000013310
SDN10	0000000002271	ELECTRICAL	Dell Latitude	In Service	BQ51CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Torit	Capitalize	0000010264	0000013310
SDN10	0000000002278	ELECTRICAL	Dell Latitude	In Service	CRY7CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Torit	Capitalize	0000010264	0000013310
SDN10	0000000002281	ELECTRICAL	Dell Latitude	In Service	DC1CK1	Latitude E400	6/5/2009	USD	1,724.00	30000	47003	001981	00141	00063343	Torit	Capitalize	0000010264	0000013310
SDN10	0000000002218	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-307006282	HZJ76LRKMRS	7/31/2009	USD	51,628.31	30000	47003	001981	00141	00063343	Aweil	Capitalize	0000010264	0000013310
SDN10	0000000002217	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-407006323	HZJ76LRKMRS	7/31/2009	USD	51,628.31	30000	47003	001981	00137	00063343	Aweil	Capitalize	0000010096	0000012928
SDN10	0000000002656	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-907006141	HZJ76LRKMRS	7/31/2009	USD	51,628.31	30000	47003	001981	00137	00063343	Aweil	Capitalize	0000010096	0000012928
SDN10	0000000002219	Vehicle	Toyota Land Cruiser Hardtop - 5 doors	In Service	JTEEB71J-607006274	HZJ76LRKMRS	7/31/2009	USD	51,628.31	30000	47003	001981	00137	00063343	Kwajok	Capitalize	0000010096	0000012928
SDN10	0000000003220	ELECTRICAL	Photocopier	In Service	PAKBX13677	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Bor	Capitalize	0000010096	0000012928
SDN10	0000000002221	ELECTRICAL	Photocopier	In Service	PAKBX13681	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010368	0000013219
SDN10	0000000002222	ELECTRICAL	Photocopier	In Service	PAKBX13682	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	CES	Capitalize	0000010368	0000013219
SDN10	0000000001642	ELECTRICAL	Photocopier	In Service	PAKBX13684	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010368	0000013219
SDN10	0000000001643	ELECTRICAL	Photocopier	In xStock	PAKBX13602	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010368	0000013219
SDN10	0000000001644	ELECTRICAL	Photocopier	In Stock	PAKBX13608	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010368	0000013219
SDN10	0000000001645	ELECTRICAL	Photocopier	In Stock	PAKBX13537	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010368	0000013219
SDN10	0000000001646	ELECTRICAL	Photocopier	In Service	PAKBX13678	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Kwajok	Capitalize	0000010368	0000013219
SDN10	0000000001647	ELECTRICAL	Photocopier	In Service	PAKBX13532	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010368	0000013219
SDN10	0000000001648	ELECTRICAL	Photocopier	In Service	PAKBX13683	Kyocera KM 5050	9/7/2009	USD	6,675.00	30000	47003	001981	00137	00063343	Aweil	Capitalize	0000010368	0000013219
SDN10	0000000001797	ELECTRICAL	UPS	In Service	0907003625	SURTD5000XLI	8/24/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Wau	Capitalize	0000010368	0000013219
SDN10	0000000001798	ELECTRICAL	UPS	In Service	0907003636	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010368	0000013131
SDN10	0000000001799	ELECTRICAL	UPS	In Service	0907002620	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010369	0000014583
SDN10	0000000001800	ELECTRICAL	UPS	In Service	0907002716	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010369	0000014583
SDN10	0000000001801	ELECTRICAL	UPS	In Service	0907002680	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010369	0000014583
SDN10	0000000001802	ELECTRICAL	UPS	In Service	097002595	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010369	0000014583

SDN10	0000000001803	ELECTRICAL	UPS	In Service	20225310809	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Rumbek	Capitalize	0000010369	0000014583
SDN10	0000000001804	ELECTRICAL	UPS	In Service	20225010609	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Torit	Capitalize	0000010369	0000014583
SDN10	0000000001805	ELECTRICAL	UPS	In Service	20225110609	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Aweil	Capitalize	0000010369	0000014583
SDN10	0000000001806	ELECTRICAL	UPS	In Service	20225320609	SURTD5000XLI	5/28/2009	USD	2,150.00	30000	47003	001981	00137	00063343	Wau	Capitalize	0000010369	0000014583
SDN10	0000000001839	ELECTRICAL	Color Printer	In Service	JPSNED0069	HP LaserJet	5/28/2009	USD	4,309.89	30000	47003	001981	00137	00063343	Juba	Capitalize	0000010369	0000014583
SDN10	N/A	ELECTRICAL	Desktop	In Service	6590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47108	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	F8904SJ	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Wau	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	4590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0U072N-64180-95T-0V4L	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	2190D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-959-1F1L	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	H590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-959-1F3L	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	1790D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-959-1ECL	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	8590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-959-1E6L	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	D590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-959-1EDL	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	C590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0U072N-64180-95T-0UFL	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	3T90D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Monitor	In Service	CN-0U072N-64180-95T-0UML	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	7590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D810J-74445-95A-C2NS	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	B590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D810J-74445-95A-C29S	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	S590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D810J-74445-95A-BSHS	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	9590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D810J-74445-95A-C2QS	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	CES	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	J590D4J	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	CES	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-95P-IE5N	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	CES	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	5R1SJK1	Optiplex 760	6/7/2009	USD	1,719.38	30000	47003	001981	00141	00063343	CES	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0U072N-64180-95T-0U7L	Optiplex 760	6/7/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010569	0000013012
SDN10	N/A	ELECTRICAL	Desktop	In Service	9B6SJK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D810J-74445-95A-C2VS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	H51SJK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D810J-74445-95A-C2FS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	B46SJK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D810J-74445-95A-C2HS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	F513JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0U072N-64180-95T-0U1L	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	1965JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Rumbek	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0U072N-64180-95T-0UPL	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Aweil	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	1845JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Aweil	Non capitalize	0000010264	0000013310

SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-95P-IDHL	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063545	Rumbek	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	1515JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Rumbek	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D310J-74445-95A-C28S	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063345	Rumbek	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	4865JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Bor	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D310J-74445-95A-BUPS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063345	Bor	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	CT15JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Torit	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D310J-74445-95A-C2DS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063345	Torit	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	FT15JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063345	Bor	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D310J-74445-95A-BVCS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063345	Bor	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	H865JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Awell	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-95A-P1EA	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Awell	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	8515JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063345	Torit	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-95P-1E4L	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063345	Torit	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	H965JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063345	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0U072N-64180-95T-OVCL	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063345	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	0965JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Wau	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D310J-74445-95A-BUXS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063345	Wau	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	5865JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-959-1F4L	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	4T15JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0N445N-74261-959-2GEL	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	7T15JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0U072N-64180-95T-OVFL	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	2R15JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Wau	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D310J-74445-95A-C2JS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Wau	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	8R15JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Wau	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D310J-74445-95A-C2ES	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Wau	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	4515JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0U072N-64180-95T-OUNL	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063345	Juba	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop	In Service	8865JK1	Optiplex 760	6/5/2009	USD	1,409.00	30000	47003	001981	00141	00063343	Wau	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	Desktop monitor	In Service	CN-0D310J-74445-95A-BRWS	Optiplex 760	6/5/2009	N/A	N/A	30000	47003	001981	00141	00063343	Wau	Non capitalize	0000010264	0000013310
SDN10	N/A	ELECTRICAL	V- sat	In Service	A00032A68	RADYNE[DMDVR20]	8/7/2009	USD	44,527.70	30000	47103	001981	00141	00063345	Bor	Non capitalize	0002941868	0002941868
SDN10	N/A	ELECTRICAL	V- sat	In Service	A00034A68	RADYNE[DMDVR20]	8/7/2009	USD	44,527.70	30000	47103	001981	00141	00063343	Torit	Non capitalize	0002941869	0002941869
SDN10	N/A	ELECTRICAL	V- sat	In Service	A00003A68	RADYNE[DMDVR20]	8/7/2009	USD	44,527.70	30000	47103	001981	00141	00063343	Awell	Non capitalize	0002941872	0002941872
SDN10	N/A	ELECTRICAL	V- sat	In Service	A00001A68	RADYNE[DMDVR20]	8/7/2009	USD	44,527.70	30000	47103	001981	00141	00063343	Rumbek	Non capitalize	0002941874	0002941874
SDN10	N/A	ELECTRICAL	V- sat	In Service	A02638C78	RADYNE[DMDVR20]	8/7/2009	USD	50,846.05	30000	47103	001981	00141	00063343	Juba	Non capitalize	0002941864	0002941864
SDN10	N/A	ELECTRICAL	V- sat	In Service	A00109A06	RADYNE[DMDVR20]	8/7/2009	USD	44,527.70	30000	47103	001981	00141	00063343	Wau	Non capitalize	0002941877	0002941877
SDN10	N/A	ELECTRICAL	Server	In Service	FMXD8P1	Power edge T310	16/02/2011	USD	5,701.50	30011	47103	001981	00015	00075984	Wau	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server Monitor	In Service	CN-0U072N-64180-08P-SLMU	Power edge T310	16/02/2011	N/A	N/A	30011	47103	001981	00015	00075984	Wau	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server	In Service	FMXC8P1	Power edge T310	16/02/2011	USD	5,701.50	30011	47103	001981	00015	00075984	Awell	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server Monitor	In Service	CN-0U072N-64180-08P-SLDU	Power edge T310	16/02/2011	N/A	N/A	30011	47103	001981	00015	00075984	Awell	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server	In Service	FMYC8P1	Power edge T310	16/02/2011	USD	5,701.50	30011	47103	001981	00015	00075984	Juba	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server Monitor	In Service	CN-0U072N-64180-08B-42MC	Power edge T310	16/02/2011	N/A	N/A	30011	47103	001981	00015	00075984	Juba	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server	In Service	FMZ88P1	Power edge T310	16/02/2011	USD	5,701.50	30011	47103	001981	00015	00075984	Torit	Non capitalize	SDDRP02/10	0000018325

SDN10	N/A	ELECTRICAL	Server Monitor	In Service	CN-0U072N-64180-0B8-428C	Power edge T310	16/02/2011	N/A	N/A	30011	47103	001981	00015	00075984	Tort	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server	In Service	FMYD8P1	Power edge T310	16/02/2011	USD	5,701.50	30011	47103	001981	00015	00075984	Juba	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server Monitor	In Service	CN-0U072N-64180-0B8-42NC	Power edge T310	16/02/2011	N/A	N/A	30011	47103	001981	00015	00075984	Juba	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server	In Service	FMYB8P1	Power edge T310	16/02/2011	USD	5,701.50	30011	47103	001981	00015	00075984	Juba	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Server Monitor	In Service	CN-0U072N-64180-0BP-5LNU	Power edge T310	16/02/2011	N/A	N/A	30011	47103	001981	00015	00075984	Juba	Non capitalize	SDDRP02/10	0000018325
SDN10	N/A	ELECTRICAL	Digital sender	In Service	CNBC78R08C	9250C	20/05/2011	USD	5,130.00	30011	47103	001981	00015	00077686	Juba	Non capitalize	0000000113	0000000759
SDN10	N/A	ELECTRICAL	Digital sender	In Service	MXCC887404	9250C	20/05/2011	USD	5,130.00	30011	47103	001981	00015	00077686	Juba	Non capitalize	0000000113	0000000759
SDN10	N/A	Vehicle	Toyota Corolla	In Service	JTDBR22E803101180	1ZZ-EF1794ML	2005	USD	17,555.00	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser Hardtop - 3 doors	In Service	JTERB71J900026187	HZJ-0478864	2005	USD	33,100.00	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Hilux Double Cabin	In Service	AHTFK226803004061	52582648	2008	USD	18,043.03	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser - 5 doors	In Service	JTECB01J801026527	1HZ20510467	2008	USD	26,069.55	30000	47003	001981			Juba	Non capitalize		
SDN10	N/A	Vehicle	Toyota Land Cruiser Hardtop - 3 doors	In Service	JTERB71J800028228	1HZ4184ML	2005	USD	33,100.00	30000	47003	001981			Juba	Non capitalize		
									1,923,931.79									

Name Signature Date

Prepared by: Blessing Kachere (Contract Officer) 25/10/2012

Submitted by: Ganiyu Ipaye (DDR Project Manager, OIC) 25/10/2012

Cleared by: Amanuel Gebremedhin (Team Leader CPRU) 25/10/2012

Cleared by: Anthony Abugo (CO Asset Management Associate) 25/10/12

Approved by: Mulugeta Abebe (Operations Manager) 25/10/12

ERNST & YOUNG
Certified Public Accountants
Tongping
Vivacell/SPLM Driveway
Off Airport Road
Juba, South Sudan

5.1. NOTE TO THE STATEMENT OF ASSETS

The assets and equipments purchased under the project are expensed in the year of acquisition. An asset register indicating all the assets purchased is usually maintained for the purpose of monitoring the assets. The status of the assets is updated on the asset register on completion of a physical verification exercise.

6. MANAGEMENT LETTER

ERNST & YOUNG

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PRIVATE AND CONFIDENTIAL

Our ref: 60814827/10/vn/

28 January 2013

The Chief, Regional Audit Centre for Eastern and Southern Africa and;
The Resident Representative, UNDP South Sudan

Dear Sirs,

MATTERS ARISING DURING THE AUDIT OF THE DISARMAMENT, DEMOBILIZATION AND REINTEGRATION PROJECT FOR THE YEAR ENDED 31 DECEMBER 2011

In accordance with our Terms of Reference, we report to you matters arising during our normal audit of the Disarmament, Demobilization and Reintegration Project for the year ended 31 December 2011.

The management of the project is responsible for establishing and maintaining an internal control structure. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected.

Our review of the Project's systems of internal control is carried out as per the Terms of Reference to assist us in expressing an opinion on the Project's Statement of Expenditure (Expenses Ledger), Statement of Assets and Statement of Cash Position. This work is not primarily directed towards the discovery of weaknesses, the detection of fraud or other irregularities (other than those which would influence us in forming an opinion) and should not, therefore, be relied upon to show that no other weaknesses or areas that require attention exist. Accordingly, the comments in this letter refer only to those matters, which have come to our attention during the course of our normal audit work and do not attempt to indicate all possible improvements, which a special review might develop.

In this letter, we bring to your attention the weaknesses, which we have discovered in the hope that you may derive a tangible benefit from this part of our audit.

A) Background

We have set out issues identified during the course of our normal audit work and have not attempted to indicate all possible improvements which a special review might develop. The management letter covers the following topics/issues:

- A general review of a project's progress and timeliness in relation to progress milestones and the planned completion date, both of which should be stated in the project document or Annual Work Plan (AWP);
- An assessment of a project's internal control system with equal emphasis on:
  - i) The effectiveness of the system in providing the project management with useful and timely information for the proper management of the project; and
  - ii) The general effectiveness of the internal control system in protecting the assets and resources of the project.
- A description of any specific internal control weaknesses noted in the financial management of the project and the audit procedures followed to address or compensate for the weaknesses. Recommendations to resolve/eliminate the internal control weaknesses noted have been included.

B) Priorities of Audit Recommendations

The audit observations are categorized according to the priority of the audit recommendations and the possible causes of the issues. The categorized audit observation provides a basis by which the UNDP country office management is to address the issues.

The following categories of priorities are used:

High: Action is considered imperative to ensure that UNDP is not exposed to high risks. Failure to take action could result in major consequences and issues.

Medium: Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.

Low: Action is considered desirable and should result in enhanced control or better value for money.

C) Categories of possible causes of audit findings

The cause statement explains the underlying reason behind the identified problem/weakness. The cause is probably the most critical attribute of the finding.

The following is the listing of the pre-established cause statements that UNDP South Sudan has provided in the terms of references:

i) Lack of or inadequate corporate policies or procedures
ii) Lack of or inadequate country office policies or procedures
iii) Lack of or inadequate guidance or supervision at country office level
iv) Inadequate oversight by Headquarters bureaux
v) Lack of or insufficient resources (specify: financial, human, or technical resources)
vi) Inadequate planning
vii) Inadequate training
viii) Human error
ix) Intentional overriding of internal controls
x) Inadequate management structure

D) Categories of risks

The audit issues identified are classified in accordance to the following categories of risk:

Environmental:
This pertains to natural disasters, pollution incidents and social and cultural, security and safety, and economic risks.

Financial:
This pertains to external economic factors (such as interest rates, exchange rate fluctuation, inflation) and internal economic factors (such as co-financing difficulties, use of financing mechanisms, funding, reserve adequacy, currency, receivables, accounting/financial reporting, budget allocation and management, cash management/reconciliation, pricing/cost recovery).

Organizational:
This pertains to institutional arrangements; institutional/execution capacity; implementation arrangements; country office capacity; governance; culture, code of conduct and ethics; accountability and compensation; succession planning and talent management; human resources processes and procedures.

Operational:
This pertains to process efficiency, operations-related human error/incompetence, internal controls, internal and external fraud, compliance and legal, procurement, technology, physical assets, infrastructure failure, and safety being compromised.

Programmatic:
This pertains to risks relating to complex project design (size, larger/multi-country projects, technical complexity, innovativeness, and multiple funding sources), project management, programme-/project-related human error/incompetence, poor monitoring and evaluation, delivery, and programme management.

Political:
This pertains to corruption, government commitment, political will, political instability, change in government, armed conflict and instability, adverse public opinion/media intervention.

Regulatory:
This pertains to new unexpected regulations and policies; critical policies or legislation fails to pass or progress in the legislative process.

Strategic:
This pertains to partnerships failing to deliver; strategic vision, planning and communication; leadership and management; programme alignment; competition; stakeholder relations; UNDP reputation; UN coordination; UN reform.

E) **Standard audit ratings**

Each of the audit areas covered is rated in accordance to the definition of standard audit ratings below:

Standard Rating	Definition
Satisfactory:	Internal controls and risk management practices were adequately established and functioning well. No high risk areas were identified. Overall, the office objectives are likely to be achieved.
Partially Satisfactory:	Internal controls and risk management practices were generally established and functioning, but needed improvement. One or more high and medium risk areas were identified that may impact on the achievement of office objectives.

Unsatisfactory:	Internal controls and risk management practices were either not established or not functioning well. The majority of issues identified were high risk. Hence, the overall office objectives are not likely to be achieved.

F) Summary of points arising from current year's audit

Ref	Summary of the findings	Overall rating
6.1	Organization and Staffing	Satisfactory
	No exceptions noted	
6.2	Programme and project management	Partially Satisfactory
6.2.1	Significant turnover in the position of project manager	
6.3	Human Resources	Satisfactory
	No exceptions noted	
6.4	Finance	Partially Satisfactory
6.4.1	Variances between CDR and project Expenses Ledger	
6.5	Procurement	Satisfactory
	No exceptions noted	
6.6	Assets Management	Partially Satisfactory
6.6.1	Weak controls over asset movement	
6.7	Cash Management	Satisfactory
	No exceptions noted	
6.8	Information Systems	Satisfactory
	No exceptions noted	
6.9	General Administration	Satisfactory
	No exceptions noted	
6.10	Follow up on previous audits	
	Asset register amended to rectify non-matching asset numbers.	Satisfactory

6.2 Programme and project management

6.2.1 Significant Turnover in the Position of Project Manager

Observation	Cause	Risk	Recommendation	Management Comments	Location: UNDP
We noted that the project has had three successive project managers since the project inception in 2009. Significant staff turnover may impact on project implementation.	Inadequate planning	Organizational	We recommend that UNDP should reconsider the terms on which the project manager's position is contracted to avoid high staff turnovers.	The turnover in the position of DDR Project Manager was caused by several short-term gaps that existed in the implementation closing dates approved by the MDTF Oversight Committee (Steering Committee) in the period December 2010 until December 2012. The MDTF approved several no-cost-extension of the DDR Programme for the periods January - 30 June 2011; July - December 2011, January - June 2012, and finally July - December 2012. The six-monthly approval DDR Programme extension did not allow for timely appointment into the Project Manager post. The appointments could only be made using the Individual Contract (IC) modality due to the several six-month periods approved for extension of the programme implementation. This situation led to appointment of two DDR Project Managers in 2011 until June 2012, after a former DDR Project Manager left in early 2011 due to review of positions in the	**Priority:** Medium **Individual Responsible:** Amanuel Gebremedhin

				programme in response to recommendation of the 2010 DDR Programme Evaluation. Meanwhile, the UNDP office management, and the Crisis Prevention and Recovery Unit (CPRU Programme Unit) have been providing the necessary quality assurance, technical and backstopping support to the DDR Programme to ensure that the unavoidable turnover in the position of DDR Project Manager did not impact negatively on the programme implementation. Further, the UNDP and the CPRU, in 2012, redeployed the Senior Programme Specialist in the CPRU to work as the DDR Project Manager when the last Action was completed on 16 July 2012 with the redeployment of Senior Programme Specialist to manage the DDR Programme until its closure on 31 December 2012.	**Expected Completion Date:** N/A

6.4 Finance

6.4.1 Variances between CDR and the Project Expenses ledger

Observation

There was a variance between the CDR (General ledger) and the project Expenses Ledger amounting to US$ 2,309,613. The breakdown of these variances per account is provided in the table below. This expenditure was incurred by project partners but was reported as UNDP expenditure.

Code	Description	CDR Amount	Project Expenses Ledger	Variance
61305	Salaries IP Staff	1,062,018	1,003,410	58,608
62305	Dependency Allowances IP Staff	322,801	236,423	86,378
71205	Intl Consultants Sht Term Tech	221,061	181,263	39,798
71305	Local Consult. Sht Term Tech	40,730	(646)	41,376
71405	Service Contracts Individuals	1,263,405	1,264,599	(1,194)
71620	Daily Subsistence Allow Local	87,422	87,510	(88)
71635	Travel Other	74,970	(27,435)	102,405
72105	Svc Co Construction & Engineer	71,933	79,496	(7,563)
72145	Svc Co Training and Educ Serv	167,737	(261,317)	429,054
72445	Common Services Communications	592,050	(296,918)	888,968
72505	Stationery & Other Office Supp	16,790	16,440	350
73125	Common Services Premises	635,682	620,692	14,990
73405	Rental & Maint Other Office Eq	29,907	1,358	28,549
74525	Sundry	242,144	6,121	236,023
75105	Facilities & Admin Implement	1,155,575	792,394	363,181
75115	Facilities & Admin OH & Ind	28,644	-	28,644
76125	Realized Loss	1,075	941	134
	Net Variance			2,309,613

Cause	Risk	Recommendation	Management Comments	Location: UNDP
Inadequate country office procedures	Financial	Management should put procedures in place to have the periodic review of the CDR to ensure that expenditure is properly classified. Any anomalies identified should be resolved in reasonable time.	This was a system/technical challenge with our ERP system while transferring agency expenditures from Sudan business unit to South Sudan business unit upon independence of the country in July 2011. While the expenditure detail and ledger show the correct balance by using the implementing agent code, the CDR was picking GL analysis types for classification of expenditure and hence the variance. The recommendation is, nonetheless, noted for future action.	**Priority:** Medium **Individual Responsible:** Amanuel Gebremedhin **Expected Completion Date:** Completed.

6.6 Assets Management

6.6.1 Weak controls over asset movement

Observation	Cause	Risk	Recommendation	Management Comments	Location: UNDP
We noted that the controls over the movement of assets in and out of the UNDP South Sudan Country Office are weak. Physical checks or registration of assets such as laptops is not done for persons entering or leaving the compound.	Inadequate supervision at country office level	Operational	Management should strengthen procedures over the movement of assets in and out of the UNDP compound. For example persons entering or leaving the compound should record any laptops or assets that they are.	Preventive measures: UNDP will continue to tighten security measures to prevent unauthorized exit of general office assets, security arrangements to ensure personal and UNDP-issued items of staff are also be in place. In order to effectively prevent such incidents in the future, UNDP will ensure our doors, windows, drawers and safes are properly locked at the end of the day as well as during staff absence from the office. If there is any suspicion that keys have been compromised, then staff members are responsible to report the incidence and ensure that locks are replaced immediately. Unit safes can also be used to keep sensitive/valued items. Control of Office Keys: UNDP will ensure that staff/units to submit their office keys [labelled] to security at the reception at the end of the day; unless otherwise decided by the Unit Head. This	Priority: Medium Individual Responsible: Amanuel Gebremedhin

				procedure will also ensure that in times of an emergency; fire etc, access to the office by security is possible. Keys to safes/drawers should however be carried by authorized unit staff. UNDP Security will maintain a key register to record the issue and receipt of keys. For staff working in Government offices, UNDP advises staff to always ensure your valued items are kept either in a safe or on hand. Staff Accountability: Staff are personally accountable for UNDP-issued items and may therefore be financially liable in the event that it is ascertained that the loss was as a result of negligence	**Expected Completion Date:** Completed.

6.10. Status of implementation of Prior Audit Recommendations

Before South Sudan became an independent state, the DDR programme was implemented for the whole of Sudan (North and South Regions) by the Sudan Country Office. When South Sudan became independent in early 2011, the UNDP Juba office was elevated to a full country office for South Sudan. The DDR programme was split between Sudan and South Sudan Country offices. There has been no audit of the South Sudan DDR programme. This is the first time that an audit of the South Sudan DDR program is being conducted.

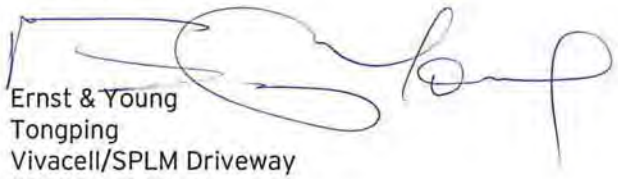
However, an audit of the DDR Project was conducted under Sudan Country office at around the time South Sudan was becoming independent state and transfer of some DDR assets had started from Sudan to South Sudan. The audit report (Number 804, dated 18 March 2011) revealed a high priority issue that specifically related to South Sudan as follows:

No	Observation and Recommendation	Status as at the time of our Audit
1	**Non-traceable assets during the asset verification in South Sudan** During physical verification of assets, some assets could not be traced. This was attributed to the identification numbers of some assets as indicated on the asset register failing to match the serial numbers of the actual items verified. Most of the assets had been transferred from Khartoum. It was recommended that the UNDP Country office should conduct a reconciliation of assets received from Khartoum with those under their management. The schedule received from Khartoum should be the basis for the reconciliation. The asset register should include a column of asset dispatch tracking numbers recorded in the schedule received from Khartoum and a column for actual manufacturers' asset serial numbers.	Resolved. From the results of our sample for physical verification under this audit, the asset register reflects the serial numbers of the actual items.

We would be grateful if you could keep us informed of changes that are made to existing systems from time to time.

We take this opportunity to express our gratitude to you and your staff for the co-operation and assistance, which we received during the course of our audit.

Yours faithfully,



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