

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



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP SOUTH SUDAN**

**COMMUNITY SECURITY AND ARMS CONTROL**  
**(Directly Implemented Project, Output Nos. 81133 and 81135)**

**Report No. 1343**  
**Issue Date: 25 September 2014**

## Report on the audit of UNDP South Sudan Community Security and Arms Control (Output Nos. 81133 and 81135) Executive Summary

The UNDP Office of Audit and Investigations (OAI), from 9 June to 1 July 2014, through PricewaterhouseCoopers CPA, Kenya (the audit firm), conducted an audit of Community Security and Arms Control, Output Nos. 81133 and 81135 (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). <sup>1</sup>The last audit of the Project was conducted in 2012.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January 2012 to 31 December 2013 and the accompanying Funds Utilization statement<sup>2</sup> as of 31 December 2013 as well as Statement of Assets as of 31 December 2013. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: organization and staffing, project management, human resources management, financial and cash management, procurement, asset management, information systems and general administration. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level. In addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

### Overall audit rating

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

Year	Project Expenditure		Project Assets	
	Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
FY2012*	8,322	Unqualified	300	Unqualified
FY2013**	12,701	Unqualified	300	Unqualified

<sup>1</sup> The audit reports for FY 2012 and FY 2013 mention Project No. 64257, which relates to Output Nos. 81133 and 81135.

<sup>2</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) depreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.

\* Expenditures recorded in the Combined Delivery Report for FY2012 were \$6,252,917 for Output No. 81133 and \$2,079,058 for Output No. 81135. Excluded from the audit scope were transactions that relate to expenditures incurred at the "responsible party" level (\$9,524 for Output No. 81133). The amount audited totalled \$8,322,451 (\$6,243,393 + \$2,079,058). See section 1.3 of the report.

\*\* Expenditures recorded in the Combined Delivery Report for FY2013 were \$7,136,761 for Output No. 81133 and \$5,747,596 for Output No. 81135. Excluded from the audit scope were transactions that relate to expenditures incurred at the "responsible party" level (\$183,209 for Output No. 81133). The amount audited totalled \$12,701,148 (\$6,953,552 + \$5,747,596). See section 1.3 of the report.

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

**Key recommendation:** Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means, "Action is required to ensure that UNDP is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UNDP." This recommendation includes actions to address depreciation costs charged to the Project that were not supported by the assets register.

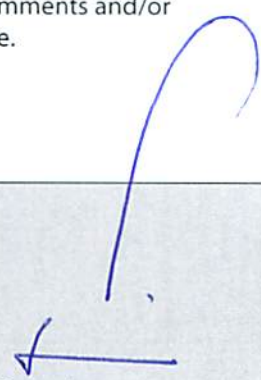
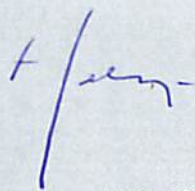
**Implementation status of previous OAI audit recommendations:** Report No. 1093, 29 April 2013.

Total recommendations: 1

Implementation status: 100%

### Management comments and action plan

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



Helge S. Ostveiten  
Director  
Office of Audit and Investigations

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

**Project number: 00064257**

*September 2014*

**Project name: Community Security and Arms  
Control**

**FINANCIAL STATEMENTS AND  
MANAGEMENT LETTER FOR THE YEAR  
ENDED 31 DECEMBER 2013**



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

18 September 2014

Dear Mr Helge,

**Subject: Audit report and management letter of United Nations Development Programme (UNDP) South Sudan Direct Implementation Module (DIM) project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2013**

In accordance with the scope of work contained in the contract for professional services between the United Nations Development Programme ('UNDP') and PricewaterhouseCoopers Certified Public Accountants (Kenya) ('PwC') dated 17 April 2014 for the audit of DIM projects for the fiscal years 2012 and 2013, we have carried out a financial audit of UNDP directly implemented project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2013.

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

**1. Background**

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

**2. Objectives and scope of the audit**

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

**3. Executive summary**

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

**4. Financial report**

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

**5. Management letter**

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

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

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

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

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

We look forward to working with you again.

Yours sincerely,

**For and on behalf of PricewaterhouseCoopers Kenya**

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

Stephen Ochieng'  
Assurance Director



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## **Annexes:**

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

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

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# *Background*



# 1. Background

## 1.1 Background of United Nations Development Programme

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

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

## 1.2 Background of the project

The Community Security and Arms Control (CSAC) project was an innovation of the Crisis Prevention and Recovery Unit of UNDP South Sudan. The overall goal of the CSAC project was to support the Government of South Sudan to build sufficient capacity to reduce violence and improve community security for South Sudanese citizens. CSAC provides technical and financial support to the government in areas of fostering dialogue, improving community security, arms control, strengthening local government and rule of law institutions, and general post-war recovery initiatives. These interventions are aimed at helping the new government to extend its authority and consolidate peace in South Sudan.

The project started in 2008 and was piloted in Jonglei State in 2009 where it undertook a series of community consultations, implemented conflict-sensitive development projects and supported the establishment of the Bureau for Community Security and Small Arms Control (BCSSAC) under the former Ministry of Internal Affairs. From its inception in 2008, the project has expanded to cover more states and counties in South Sudan and has been implemented through several outputs funded through annual project work plans.

The two outputs being reviewed in this report are:

- Output 00081133: Improved security environment allows for development at the community level with specific attention to women's security needs; and
- Output 00081135: Support to operational capacity of county government in conflict counties.

## 1.3 Background of the outputs

### 1.3.1 Output 00081133 - Improved security environment allows for development at the community level with specific attention to women's security needs

The objective of the project was to implement Conflict Sensitive Development Projects (CSDPs) in the targeted states of Warrap, Unity, Lakes and Jonglei and support completed CSDPs in Eastern Equatorial and Upper Nile states to become fully sustainable and reach their maximum impact.

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

Category	Amount (USD)
Government expenditure	183,209
UNDP expenditure	6,953,552
<b>Total expenditure as per the CDR</b>	<b>7,136,761</b>

In line with the Terms of Reference (ToR), the amount subject to audit was only the UNDP expenditure amounting to USD 6,953,552.

### **1.3.2 Output 00081135 -Support to operational capacity of county government in conflict counties**

The objective of the project was to support the extension of the government's presence in the country. By establishing a physical presence of the government in conflict-affected counties, the UN sought to address the drivers of local conflict, reduce the impediments to development and economic growth and accelerate extension of state authority into underserved areas. The intended feature of the portal was for substantive personnel, both from the mission, and the UN Country Team to co-locate with county governments, in order to support and strengthen the capacity of local governments at county level.

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

Category	Amount (USD)
UNDP expenditure	5,747,596
<b>Total expenditure as per the CDR</b>	<b>5,747,596</b>

In line with the Terms of Reference (ToR), the amount subject to audit was the UNDP expenditure amounting to USD 5,747,596.

The total amount audited as included under section 4.2 of this report amounts to USD 12,701,148 (USD 6,953,552+ USD 5,747,596).

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# *Objectives and scope of the audit*

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## 2. Objectives and scope of the audit

### 2.1 Objectives of the audit

The overall objective of this engagement was to conduct the financial audit and an audit of internal controls of project number 00064257 'Community Security and Arms Control', for the year ended 31 December 2013 in accordance with the International Standards on Auditing (ISA).

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

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period and the funds utilization as at the end of a specified period are presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization Statement is the mandatory and official statement of expenses and funds utilization to be certified. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the statement of fixed assets presents the balance of assets of the UNDP project as at a given date. This statement must include all assets available as at 31 December 2012 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The Audit Firm is required to express an opinion on the Statement of Cash only where dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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

### 2.2 Scope of the audit

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

A: Financial Audit

- a) The expenditure incurred and recorded in the Combined Delivery Reports (CDR) of the project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2013 and the funds utilization statement as at 31 December 2013, as reported by the UNDP office in South Sudan;
- b) The value and existence of the fixed assets held by the project number 00064257 'Community Security and Arms Control' as at 31 December 2013; and
- c) The value and existence of cash held by the project number 00064257 'Community Security and Arms Control' as at 31 December 2013 either as cash at hand or in the bank account (where applicable).

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

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

- Review of expenditure presented in the Combined Delivery Reports (CDR) against the project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2013;
- Review of project's reports and records located at the UNDP South Sudan country office;
- Performed a general understanding and assessment of the internal controls and systems;
- Follow up review on audit recommendations from the prior period audit reports; and
- Review of cash held by the project as at 31 December 2013, where applicable.

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

# *Executive Summary*

### 3. Executive Summary

In accordance with the scope of the audit presented in section 2 of this report, we have conducted an audit of project number 00064257 'Community Security and Arms Control' as presented in the Combined Delivery Report (CDR) for the year ended 31 December 2013.

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

#### 3.1 Summary of findings

This section provides a summary of the internal control and operational findings which came to our attention in the course of the review. These included the following:

Findings	Priority	Recommendation	Agreed (Yes/No)	Reference
Depreciation costs charged to the project were not supported by the asset register	Medium	The project management should ensure that the depreciation costs charged to the project are traceable to the depreciable assets carried in the asset register. The asset register should be complete and accurate, and should capture all assets that were eligible for depreciation.	Yes	5.3.1

Details of these findings with management comments and our response are provided under Section 5.3 of this report.

You will appreciate that the matters dealt with in our report came to our attention during the course of our normal audit procedures, which are designed primarily with a view of expressing our opinion on the attached Combined Delivery Report (CDR) and Funds utilization statement, statement of assets and equipment and statement of cash position of the UNDP project number 00064257 'Community Security and Arms Control', for the year ended 31 December 2013, as per the contract signed between PwC and UNDP on 17 April 2014.

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

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

  
Certified Public Accountants  
PwC Tower, Westlands  
Nairobi

18 Sept. 2014



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# *Financial report*



## 4. Financial report

### 4.1 Independent auditors' report

**Report of the independent auditor to UNDP on the audit of the special purpose financial statements of project number 00064257 (Community Security and Arms Control) for the year ended 31 December 2013**

#### 4.1.1 Certification of fund utilisation statement

We have audited the accompanying Combined Delivery Report (CDR) and fund utilisation statement of project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2013, as set out on section 4.2 of this report which comprises of the income and expenditure statement for the year ended 31 December 2013 and a summary of significant accounting policies and other explanatory notes.

#### *Project management's responsibility*

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

#### *Auditor's responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the fund utilisation statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statements whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the project's financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by project management, as well as evaluating the overall presentation of the statements.

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

#### *Opinion*

In our opinion, the attached Combined Delivery Report (CDR) and Funds utilization statement present in all material respects, the expenditure of US\$ 12,701,148 incurred by the project number 00064257 (Community Security and Arms Control) for the period 1 January 2013 to 31 December 2013 in accordance with UNDP accounting policies described in section 4.3 of this report and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

#### **4.1.2 Certification of statement of assets and equipment**

We have audited the accompanying statement of assets and equipment of project number 00064257 'Community Security and Arms Control' as at 31 December 2013.

##### ***Programme management's responsibilities***

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

##### ***Auditor's responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by program management, as well as evaluating the overall presentation of the statements.

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

##### ***Opinion***

In our opinion, the attached statement of assets present in all material aspects, the balance of inventory of the UNDP project number 00064257 'Community Security and Arms Control', amounting to asset expenditure amount of USD 299,656 as at 31 December 2013 in accordance with UNDP accounting policies described on section 4.3 of this report.

#### **4.1.3 Certification of statement of cash position**

The DIM project number 00064257 'Community Security and Arms Control' did not maintain a dedicated bank account. Consequently, we have not issued an opinion on cash position as at 31 December 2013.



***Basis of accounting***

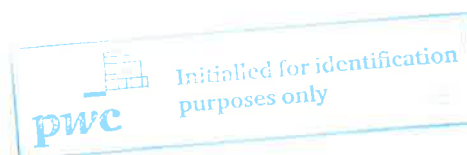
Without modifying our opinion, we draw attention to the accounting policies on section 4.3 of this report, which describe the basis of accounting. The statement has been prepared for purposes of providing information to UNDP.

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

*PricewaterhouseCoopers*

Certified Public Accountants  
PwC Tower, Westlands  
Nairobi

18 Sept. 2014



## 4.2 Fund utilisation statement

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

	Notes	1 January 2013 to 31 December 2013
		USD
<b>Income</b>		
Opening balance	4.4.1	7,289,992
Direct income from donors	4.4.3	5,190,556
Other donor transfers	4.4.2	3,399,362
<b>Total funds available for use</b>		<b>15,879,910</b>
<b>Expenditure</b>		
Output 00081133 - Improved security environment allows for development at the community level with specific attention to women's security needs	4.4.4	6,953,552
Output 00081135 - Support to operational capacity of county government in conflict counties	4.4.5	5,747,596
<b>Total</b>		<b>12,701,148</b>
<b>Ending fund balance</b>	4.4.6	<b>3,178,762</b>

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

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### 4.3 Accounting policies

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

#### a) Basis of preparation

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

However, the attached the Combined Delivery Report (CDR) and Funds utilization statement have been prepared on a cash basis of accounting. On this basis revenue is recognised when received rather than when earned, and expenses are recognised upon payment rather than when incurred, except for procurement carried out directly by UNDP, where expenses are recognised when goods and services are received (on an accrual basis of accounting).

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

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

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

#### b) Income

Income resources are recognised by inclusion in the project financial statements only when received in the form of cash or other assets, the ultimate cash realisation of which can be assessed with reasonable certainty.

Resources received from various development partners are managed by the treasury at UNDP headquarters. The UNDP Country office manages a bank account with monthly stipend funded according to consolidated disbursement needs of their entire operation. The project informs the Country Office periodically of its cash flow estimates and disbursement needs, but there is no separate bank account for this project.

#### c) Expenditure

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

#### d) Cash balance

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

#### e) Fixed assets

Assets under the DIM projects are treated as follows:

UNDP differentiate between the following categories of project assets:

1. Project assets recognized as UNDP assets, based on the “use and control” principle (Type A assets) and purchased after 1 January 2012 are recorded in the register, required to be physically verified and certified together with management assets and depreciation is calculated and charged centrally.
2. Development projects assets recognized as UNDP assets based on the “use and control” principle (Type A assets) but purchased pre-January 2012. These assets were fully expensed at the time of purchase and are not in the asset registers. UNDP invoked the transition clause for these assets as allowed under IPSAS 17 and plans to upload them into opening balance on 1 January 2015. At that point the system will

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retrospectively calculate depreciation and the difference between cost and accumulated depreciation will be credited to equity.

3. Assets delivered to third parties and therefore not “used and controlled” by UNDP should be treated as Type B assets, and not maintained in the books of UNDP Country Office. Type B assets - Project Furniture and Equipment should be expensed in UNDP books by selecting the catalogue for Non UNDP location and should be managed in accordance with the implementing partner’s policies and procedures.

**f) Taxation**

The project is exempt from tax.

**g) Foreign currency**

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

## 4.4 Notes to the statement of income and expenditure

### 4.4.1 Opening balance

This relates to the balance of funds for the project in the year ended 31 December 2012. This balance was carried forward as the opening balance on 1 January 2013.

### 4.4.2 Direct income from donors

For the period 1 January 2013 to 31 December 2013, UNDP South Sudan received a total of USD 5,283,537 for program activities. This amount was received on diverse dates as shown in the table below:

Output number	Accounting Date	Donor agency	Amount (USD)
81135	7 December 2013	Norway	1,709,110
81133	1 April 2013	DFID	1,812,689
81133	17 July 2013	DFID	1,668,757
<b>Total</b>			<b>5,190,556</b>

### 4.4.3 Other donor transfers

This related to internal transfers from general donor pool funds to the project in the period under review. The total amount of USD 3,399,362 was received in transfers made on diverse dates as shown in the table below:

Output number	Accounting Date	Donor agency	Amount (USD)
81135	24 May 2013	Netherlands	1,775,701
81135	15 July 2013	Netherlands	556
81135	24 May 2013	Norway	267,756
81135	16 October 2013	Norway	253,591
81135	16 October 2013	Norway	260,753
81135	30 April 2013	DFID	500,000
81133	24 May 2013	Netherlands	224,299
81133	15 July 2013	Netherlands	82
81133	24 May 2013	Norway	745,606
81133	15 July 2013	Norway	9,030
81133	11 April 2013	US	29,000
81133	31 January 2013	DFID	(250,000)
81133	11 April 2013	DFID	42,000
81133	30 April 2013	DFID	(750,000)
81133	15 July 2013	DFID	11,508
81133	27 August 2013	DFID	(490,000)
81133	04 July 2013	EU	769,288
81133	15 July 2013	Canada	192
<b>Total</b>			<b>3,399,362</b>

#### **4.4.4 Output 00081133 - Improved security environment allows for development at the community level with specific attention to women's security needs**

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

<b>Activity</b>	<b>Amount (USD)</b>
Other project costs	13,042
Conflict sensitive development and participation	2,579,003
Key national peace and reconciliation	500,726
Community stability	30,767
Project management	3,830,014
<b>Total</b>	<b>6,953,552</b>

#### **4.4.5 Output 00081135 - Support to operational capacity of county government in conflict counties**

The costs under this output were incurred through one activity, namely Capacity of County Support Bases (CSBs) Improved. The total cost amounted to USD 5,747,596.

#### **4.4.6 Ending fund balance**

The fund balance as at 31 December 2013 was USD 3,178,762.



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# *Management letter*

## **5. Management letter**

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

We have audited the special purpose financial statements of the project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2013 and issued our report on it, as detailed in section 4.2 of this report.

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

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

In planning and performing our audit of the special purpose financial statements of project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2013, we obtained an understanding of internal control. With respect to internal control, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the project financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

We noted certain matters involving internal control and its operation that we consider to be reportable conditions under standards established by International Standards on Auditing. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect the recipient's ability to record, process, summarise, and report financial data consistent with the assertions of management in the project financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control elements does not reduce to a relatively low level, the risk that errors or fraud in the amounts that would be material in relation to the project financial statements and project assets may occur and not be detected within a timely period by staff members in the normal course of performing their assigned functions.

We have reported our observations and recommendations under section 5.3 of this report.



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

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

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

*PricewaterhouseCoopers*

Certified Public Accountants  
PwC Tower, Westlands  
Nairobi



18 Sept. 2014

## 5.2 Internal controls review

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

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

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

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

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

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

Area subject to assessment	Rating (satisfactory / Partially satisfactory/ unsatisfactory)	Comments
Effectiveness of the management of project personnel	Satisfactory	<p>We checked the management of staff personnel and there were no instances of weaknesses in staff management. We verified that there was proper and adequate staffing during the period under review.</p> <p>Payroll is centrally processed in the UNDP headquarters in New York. The “Global Payroll Administrator” verifies the benefits and entitlements of staff and creates one-time and recurring earnings and deductions.</p> <p>Once payroll is processed, the country office administers the disbursement of amounts to the respective employee accounts. The ‘Disbursing Officer - Payroll’ holds the third authority in the payroll processes and performs the monthly payroll final sign-off, once the payroll validation is completed and after the initial signoff is done by the Global Payroll Administrator in the Office. This approval confirms that payroll amounts are correct and ready for disbursement, and automatically sends an email notification to the Global Payroll Services to request payroll finalisation.</p> <p>From our review of staff files, we noted that performance evaluation was done and properly filed in the respective staff files. Contracts for projects staff were maintained in the UNDP country office in Juba and were available for our review.</p>
<b>4. Finance</b>		
Safe custody and adequate management of cash is in compliance with UNDP policies	Satisfactory	<p>We checked the controls around cash management and established that the petty cash limit of USD 2,500 was set for the UNDP South Sudan office.</p> <p>Cash was maintained in a safe within the finance department and administered by the Petty Cash Cashier, supervised by the Finance Specialist and the Finance Team Leader.</p> <p>The project did not operate a dedicated bank account but all funds received and disbursed were done through the UNDP bank account which was used for its entire operation in the country.</p>
Expenses incurred are as per approved budgets	Partially satisfactory	<p>We checked that the expenditure incurred under this project was in line with the project work plans and the funds available to the project and there were no funding deficits incurred in the period under review.</p> <p>However, we noted depreciation costs that were not supported by the asset register. We have provided the details of this finding in Section 5.3 of this report.</p>
Controls around disbursements, payments and	Satisfactory	We review the controls around staff advances and established that advances to staff

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

Area subject to assessment	Rating (satisfactory / Partially satisfactory/ unsatisfactory)	Comments
		<ul style="list-style-type: none"> <li>• Asset tag numbers;</li> <li>• Donor/ fund source; and</li> <li>• Department assigned.</li> </ul> <p>We established that periodic verification and monitoring of the assets was done. We also carried out a physical verification of assets, on a sample basis, and verified the existence of the assets carried in the fixed asset register.</p>
<b>7. Cash management</b>		
Controls around cash at bank for project activities	Satisfactory	<p>We checked that bank reconciliations were prepared on a monthly basis and all outstanding items reconciled and investigated. The bank reconciliations were prepared by accountants and reviewed and approved by management level personnel. Bank signatories for the bank accounts held and maintained by UNDP South comprised of management staff at different levels.</p>
Controls around cash held as advances or imprest in any sub office or field office	Not applicable	<p>A review of cash held in UNDP sub-offices was not within the scope of our audit as our audit entailed an audit of the project at UNDP country office in South Sudan.</p>
<b>8. Information systems</b>		
Confirm efficiency and security of information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects	Satisfactory	<p>UNDP South Sudan used Atlas system for its financial reporting. Roles and responsibilities for each staff are clearly defined and set up in the system, including access rights and user levels. These access rights and user levels were based on the staff roles clearly defined in the finance manual.</p> <p>The system was also able to generate reports for the various components of the organisation; these include both country office and projects.</p> <p>This was a decentralised system that was used globally by UNDP agencies, and is adequate for all the operations of the organisation.</p>
<b>9. General Administration</b>		
Controls around travel of project staff, use and maintenance of project vehicles and lease and maintenance of office premises	Satisfactory	<p><b>Travel of project staff</b></p> <p>UNDP has two types of travel: Duty travel and Entitlement travel.</p> <p>All Duty travels were approved before the traveller left for the trip and before any payments were made. While on authorised Duty travel, staff were entitled to Daily Subsistence Allowance (DSA), and other travel costs that were not covered by the</p>



Area subject to assessment	Rating (satisfactory / Partially satisfactory/ unsatisfactory)	Comments
		<p>DSA, e.g. visa costs and terminal allowances.</p> <p>Travel advances were processed through approval of travel requests prior to the trip, and accounted for through a post-travel report which staff were required to submit to the authorizing unit within two weeks from completion of travel.</p> <p>Entitlement travel advances were issued and approved in line with the provisions of the UNDP Administrative Services guidelines. These related to advances to staff during travel such as family visits, rest and recuperation, leave and medical evacuation. Such travel can be ad hoc and is processed on need basis.</p> <p><b>Maintenance of project vehicles</b></p> <p>Project vehicles were recorded in the asset register by their vehicle registration number against the details of the respective chasis numbers. We conducted a physical verification of vehicles held under the project as at 31 December 2012 and verified their existence.</p> <p>Vehicles in UNDP South Sudan were only insured under third party insurance which was a local requirement for their operation within the country.</p> <p><b>Lease and maintenance of office premises</b></p> <p>The UNDP South Sudan offices were located along Ministries Road, Juba. The offices are maintained by UNDP South Sudan and are insured locally.</p>

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

### 5.3 Detailed audit findings and recommendations

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

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

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

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

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

We, therefore, present our detailed findings and recommendations as follows:

Ref	Audit finding	Priority	Recommendation	Management comments	Auditor's response
5.3.1	<p><b>Depreciation costs charged to the project were not supported by the asset register</b></p> <p><b>Description</b></p> <p>We noted the following findings with regard to depreciation costs:</p> <p>a) The assets' purchase dates indicated that all assets were procured earlier than 2012 and hence were expected to have been fully expensed on purchase in line with the UNDP policies then. However, there were depreciation costs in the CDR for FY 2013 amounting to USD 15,619; and</p> <p>b) Part of the depreciation costs charged to the project included depreciation of furniture and fittings, but there were no such assets in the asset register.</p> <p><b>Criteria</b></p> <p>Depreciation costs should be supported by the purchase value of assets and the applicable depreciation rate, and should be traceable to actual assets carried in the asset register.</p> <p><b>Cause</b></p> <p>Management could not provide explanations for the costs charged as they did not maintain movement schedules to track the depreciation of assets and reconcile the depreciation costs charged to the projects.</p>	Medium	<p>The project management should ensure that the depreciation costs charged to the project are traceable to the depreciable assets carried in the asset register.</p> <p>The asset register should be complete and accurate, and should capture all assets that were eligible for depreciation.</p>	<p>For assets that were fully depreciated during the transition to IPSAS (January 2012), UNDP has updated their lives to new useful lives. For the rest of the population, life update was done in 2013.</p> <p>For example if you see asset ID 126-a vehicle procured on 02/01/2007, with old life 60 months and new life 144 months, shows Net book value at the end of 2012 i.e. was depreciating in 2012 and after.</p> <p>In addition, there are two vehicles worth \$110,006 which were bought in 2012 and thus were depreciable in 2012 and 2013</p> <p>The furniture and fitting were bought in 2012, but their value fell below the capitalisation threshold and thus were erroneously capitalised. The asset listing has since been corrected</p> <p>The CO omitted some ICT equipment from the physical asset list that was shared with auditors. This anomaly has since been rectified.</p> <p>ISR (In service report) for the year ending Dec 31/2013 for the Business Unit showed that there was asset with furniture profile in the asset register. The depreciation expense that was reported related to this.</p>	<p>The depreciation costs charged in FY 2012 were not supported by the assets carried in the asset register as at the time of the audit.</p> <p>The depreciation amounts are still included in the CDR which was the basis of our audit of expenditure.</p>

Ref	Audit finding	Priority	Recommendation	Management comments	Auditor's response
	<b>Implication</b> The depreciation costs amounting to USD 15,619 were not fully supported by depreciable assets in the fixed asset register.			The reversals related to prior period corrections and are done based on materiality.	

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# *Follow up of prior audit recommendations*

## 6. Follow up of prior year audit recommendations

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

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

Details of the finding	Recommendation	Management comments	Auditor's assessment of the progress in implementation
		<b>Staff accountability</b>  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.	

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# *Annexes*



**COMBINED DELIVERY REPORT  
CLEARANCE SHEET**

The attached Combined Delivery Report relates to Community Security and Arms Control Project IDs 00081132, 00081133, 00081134 & 00081135 Award ID 00064257 for the year 2013 has been prepared, reviewed and cleared by;

**Name/Title**

**Signature & Date**

**Fatuma Hassan**  
Operations Specialist

 28/3/14

**Sam Muhumure**  
Project Manager CSAC  
& Team Leader, DGSU (a.i)

 28/03/2014


**Rashid Mogga**  
Resource Management Specialist

 28/03/2014

**Amanda Serumaga**  
Dep. Country Director (Programme)

 1/04/14

**Balazs Horvath**  
Country Director

 1/4/2014

**Originals filed in:**  
PPSU

 2/4/14



Combined Delivery Report By Project

Project Id : 00064267 4.2a Community Security and Ar	Period : Jan-Dec (2013)
Output # : 00081133 4.2a.2 Conflict Sensitive Devel	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : Sudan (Juba)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
75709 - Learning - training of counter	0.00	5,600.00	0.00	5,600.00
75711 - TrnWrkshp&Conf - Stipends	0.00	3,147.54	0.00	3,147.54
75712 - TrnWrkshp&Conf - Honorariums	0.00	- 6,754.09	0.00	- 6,754.09
76125 - Realized Loss	0.00	0.00	0.00	0.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>- 28,710.41</b>	<b>0.00</b>	<b>- 28,710.41</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
61305 - Salaries - IP Staff	0.00	198,935.44	0.00	198,935.44
61310 - Post Adjustment - IP Staff	0.00	97,106.87	0.00	97,106.87
62305 - Dependency Allowances-IP Staff	0.00	5,858.04	0.00	5,858.04
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	63,032.81	0.00	63,032.81
62315 - Contrib. to medical, social in	0.00	3,259.29	0.00	3,259.29
62320 - Mobility, Hardship, Non-remova	0.00	44,445.51	0.00	44,445.51
62335 - Hazard Duty Station Allow-IP	0.00	2,730.39	0.00	2,730.39
62340 - Annual Leave Expense - IP	0.00	10,947.93	0.00	10,947.93
63315 - Compensatory payments-IP Staff	0.00	1,897.50	0.00	1,897.50
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	10,622.00	0.00	10,622.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	5,395.83	0.00	5,395.83
63340 - Proc trips/Rest & Recup-IP Stf	0.00	21,797.86	0.00	21,797.86
63360 - Medical Exams(incl Pre-empl)	0.00	3,084.51	0.00	3,084.51
63365 - Special Oper Living Allow-IP	0.00	108,888.32	0.00	108,888.32
63505 - Hazard Insurance	0.00	2,186.58	0.00	2,186.58
63530 - Contribution to EOS Benefits	0.00	11,101.62	0.00	11,101.62
63535 - Contribution to Security	0.00	75,692.68	0.00	75,692.68
63540 - Contribution to Training	0.00	2,960.45	0.00	2,960.45
63545 - Contribution to ICT	0.00	4,440.68	0.00	4,440.68
63550 - Contributions to MAIP	0.00	592.17	0.00	592.17
63555 - Contribution to UN JFA	0.00	5,328.73	0.00	5,328.73
63560 - Contributions to Appendix D	0.00	888.10	0.00	888.10
64307 - Appointment-Subsistence Allow	0.00	17,914.92	0.00	17,914.92
65115 - Contributions to ASHI Reserve	0.00	23,683.48	0.00	23,683.48
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,253.30	0.00	2,253.30
66105 - Overtime & Night Differential	0.00	813.61	0.00	813.61
71205 - Intl Consultants-Sht Term-Tech	0.00	11,745.33	0.00	11,745.33
71305 - Local Consult.-Sht Term-Tech	0.00	39,341.09	0.00	39,341.09
71310 - Local Consult.-Short Term-Supp	0.00	6,963.72	0.00	6,963.72
71405 - Service Contracts-Individuals	0.00	266,917.39	0.00	266,917.39
71410 - MAIP Premium SC	0.00	691.38	0.00	691.38
71505 - UN Volunteers-Stipend & Allow	0.00	206,488.05	0.00	206,488.05
71520 - UNV-Language Allowance	0.00	530.00	0.00	530.00
71525 - UNV-Hazard Pay	0.00	7,624.41	0.00	7,624.41
71530 - UNV-Rest and Recuperation	0.00	49,463.05	0.00	49,463.05
71535 - UNV-Medical Insurance	0.00	3,424.72	0.00	3,424.72
71540 - UNV-Global Charges	0.00	4,259.88	0.00	4,259.88
71545 - UNV-Home Leave Travel & Allowa	0.00	212.00	0.00	212.00
71550 - UNV-Resettlement Allowance	0.00	3,975.00	0.00	3,975.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,825.00	0.00	1,825.00
71590 - UNV HQ use only	0.00	18,494.87	0.00	18,494.87
71605 - Travel Tickets-International	0.00	7,494.00	0.00	7,494.00
71610 - Travel Tickets-Local	0.00	39,168.01	0.00	39,168.01
71615 - Daily Subsistence Allow-Intl	0.00	680.00	0.00	680.00
71620 - Daily Subsistence Allow-Local	36,992.79	94,455.81	0.00	131,448.60



Combined Delivery Report By Project

Project Id : 00064257 4.2a Community Security and Ar		Period : Jan-Dec (2013)		
Output # : 00091133 4.2a.2 Conflict Sensitive Devel		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71625 - Daily Subsist Allow-Mtg Partic	0.00	1,857.49	0.00	1,857.49
71630 - Shipment	0.00	123,147.32	0.00	123,147.32
71635 - Travel - Other	0.00	8,241.03	0.00	8,241.03
72105 - Svc Co-Construction & Engineer	0.00	251,490.00	0.00	251,490.00
72110 - Svc Co-Agricultural Management	121,492.93	0.00	0.00	121,492.93
72120 - Svc Co-Trade and Business Serv	0.00	4,369.84	0.00	4,369.84
72130 - Svc Co-Transportation Services	0.00	1,657.71	0.00	1,657.71
72135 - Svc Co-Communications Service	0.00	20,258.00	0.00	20,258.00
72205 - Office Machinery	0.00	196.72	0.00	196.72
72210 - Machinery and Equipment	0.00	1,805,787.91	0.00	1,805,787.91
72215 - Transporation Equipment	0.00	17,895.08	0.00	17,895.08
72220 - Furniture	0.00	235,833.23	0.00	235,833.23
72305 - Agri & Forestry Products	0.00	31,447.66	0.00	31,447.66
72311 - Fuel, petroleum and other oils	0.00	5,911.50	0.00	5,911.50
72399 - Other Materials and Goods	0.00	42,510.00	0.00	42,510.00
72401 - Prefab structure/other buildin	0.00	864,044.46	0.00	864,044.46
72425 - Mobile Telephone Charges	0.00	1,610.77	0.00	1,610.77
72505 - Stationery & other Office Supp	0.00	7,564.17	0.00	7,564.17
72715 - Hospitality Catering	0.00	14,566.37	0.00	14,566.37
73125 - Common Services-Premises	0.00	171,829.26	0.00	171,829.26
73406 - Maintenance of Equipment	0.00	24,517.23	0.00	24,517.23
73410 - Maint, Oper of Transport Equip	0.00	5,941.42	0.00	5,941.42
73505 - Reimb to UNDP for Supp Svcs	0.00	56,760.88	0.00	56,760.88
74115 - Legal Fees	0.00	125.00	0.00	125.00
74205 - Audio Visual Productions	0.00	17,121.30	0.00	17,121.30
74210 - Printing and Publications	0.00	1,141.25	0.00	1,141.25
74215 - Promotional Materials and Dist	0.00	1,200.00	0.00	1,200.00
74225 - Other Media Costs	0.00	103,580.00	0.00	103,580.00
74325 - Contrib.To CO Common Security	0.00	57,276.75	0.00	57,276.75
74505 - Insurance	0.00	790.42	0.00	790.42
74510 - Bank Charges	0.00	3,024.56	0.00	3,024.56
74520 - Storage	0.00	7,276.01	0.00	7,276.01
74525 - Sundry	0.00	19,745.30	0.00	19,745.30
74705 - Port Operation	0.00	2,887.00	0.00	2,887.00
74725 - Other L.T.S.H.	0.00	56,737.71	0.00	56,737.71
75105 - Facilities & Admin - Implement	0.00	406,488.63	0.00	406,488.63
75705 - Learning costs	0.00	74,028.79	0.00	74,028.79
75706 - Learning - ticket costs	0.00	1,182.95	0.00	1,182.95
75707 - Learning - subsistence allowan	0.00	15,053.20	0.00	15,053.20
75709 - Learning - training of counter	0.00	10,481.51	0.00	10,481.51
75710 - Participation of counterparts	0.00	16,887.75	0.00	16,887.75
75711 - TrnWrkshp&Conf - Stipends	0.00	8,062.95	0.00	8,062.95
75712 - TrnWrkshp&Conf - Honorariums	22,591.37	25,979.72	0.00	48,571.09
76120 - Unrealized Loss	0.00	328.52	0.00	328.52
76125 - Realized Loss	0.00	10,262.13	0.00	10,262.13
76130 - Unrealized Gain	0.00	- 7,485.76	0.00	- 7,485.76
76135 - Realized Gain	0.00	- 7.65	0.00	- 7.65
77335 - Hazard Duty Stat Allow-IP-TA	0.00	1,092.05	0.00	1,092.05
77630 - Dep Exp Owned - ITC	0.00	1,535.43	0.00	1,535.43
77660 - Dep Exp Owned -Vehicle	0.00	13,643.26	0.00	13,643.26
Total for Fund 30000	181,077.09	6,035,489.16	0.00	6,216,566.25

Fund : 30079 (EUROPEAN COMMISSION)

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UN Development Programme  
Report ID: unglcdrip

# Combined Delivery Report By Project

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Run Time: 10-03-2014 06:03:00

Project id : 00064257 4.2a Community Security and Ar	Period : Jan-Dec (2013)
Output # : 00081133 4.2a.2 Conflict Resilive Devel	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : Sudan (Juba)

Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
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62335 - Hazard Duty Station Allow-IP	0.00	1,813.41	0.00	1,813.41
63340 - Proc trips/Rest & Recup-IP Stf	0.00	4,029.90	0.00	4,029.90
63365 - Special Oper Living Allow-IP	0.00	23,381.95	0.00	23,381.95
63505 - Hazard Insurance	0.00	368.20	0.00	368.20
66105 - Overtime & Night Differential	0.00	54.75	0.00	54.75
71305 - Local Consult-Sht Term-Tech	0.00	12,108.08	0.00	12,108.08
71405 - Service Contracts-Individuals	0.00	124,076.90	0.00	124,076.90
71410 - MAIP Premium SC	0.00	545.56	0.00	545.56
71505 - UN Volunteers-Stipend & Allow	0.00	239,151.45	0.00	239,151.45
71530 - UNV-Rest and Recuperation	0.00	4,559.38	0.00	4,559.38
71590 - UNV HQ use only	0.00	23,491.09	0.00	23,491.09
71610 - Travel Tickets-Local	0.00	9,000.00	0.00	9,000.00
71620 - Daily Subsistence Allow-Local	0.00	3,620.67	0.00	3,620.67
71630 - Shipment	0.00	14,528.01	0.00	14,528.01
71635 - Travel - Other	0.00	1,083.73	0.00	1,083.73
72110 - Svc Co-Agricultural Management	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	16,808.00	0.00	16,808.00
72215 - Transportation Equipment	0.00	77,588.19	0.00	77,588.19
72399 - Other Materials and Goods	0.00	78,195.00	0.00	78,195.00
72410 - Acquisition of Audio Visual Eq	0.00	269.36	0.00	269.36
72505 - Stationery & other Office Supp	0.00	831.65	0.00	831.65
73125 - Common Services-Premises	0.00	21,463.12	0.00	21,463.12
73410 - Maint, Oper of Transport Equip	0.00	151.52	0.00	151.52
73505 - Reimb to UNDP for Supp Srvs	0.00	8,000.80	0.00	8,000.80
74105 - Management and Reporting Srvs	0.00	2,490.00	0.00	2,490.00
74205 - Audio Visual Productions	0.00	2,571.38	0.00	2,571.38
74325 - Contrib.To CO Common Security	0.00	7,154.37	0.00	7,154.37
74505 - Insurance	0.00	28,752.70	0.00	28,752.70
74525 - Sundry	0.00	342.18	0.00	342.18
74725 - Other L.T.S.H.	0.00	2,500.00	0.00	2,500.00
75105 - Facilities & Admin - Implement	0.00	51,914.75	0.00	51,914.75
75705 - Learning costs	0.00	4,511.48	0.00	4,511.48
75707 - Learning - subsistence allowan	0.00	2,091.15	0.00	2,091.15
75708 - Learning - subcontracts	0.00	1,879.80	0.00	1,879.80
75709 - Learning - training of counter	0.00	4,844.18	0.00	4,844.18
75712 - TrnWrkshp&Conf - Honorariums	2,131.99	17,249.18	0.00	19,381.17
76125 - Realized Loss	0.00	1,903.31	0.00	1,903.31
76130 - Unrealized Gain	0.00	- 311.77	0.00	- 311.77
76135 - Realized Gain	0.00	- 409.21	0.00	- 409.21
<b>Total for Fund 30079</b>	<b>2,131.99</b>	<b>792,604.22</b>	<b>0.00</b>	<b>794,736.21</b>

## Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

61305 - Salaries - IP Staff	0.00	129.51	0.00	129.51
71530 - UNV-Rest and Recuperation	0.00	2,246.00	0.00	2,246.00
71590 - UNV HQ use only	0.00	1,582.00	0.00	1,582.00
71605 - Travel Tickets-International	0.00	0.00	0.00	0.00
71610 - Travel Tickets-Local	0.00	8,300.00	0.00	8,300.00
71620 - Daily Subsistence Allow-Local	0.00	- 618.54	0.00	- 618.54
72210 - Machinery and Equipment	0.00	102,171.14	0.00	102,171.14
72399 - Other Materials and Goods	0.00	1,393.55	0.00	1,393.55
73505 - Reimb to UNDP for Supp Srvs	0.00	121.13	0.00	121.13







Combined Delivery Report By Project

Project id : 00064267 4.2a Community Security and Ar	Period : Jan-Dec (2013)
Output #: 00081133 4.2a.2 Conflict Sensitive Devel	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : Sudan (Juba)

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	8,195.84	0.00	8,195.84
75712 - TrnWrkshp&Conf - Honorariums	0.00	1,318.49	0.00	1,318.49
76135 - Realized Gain	0.00	4.71	0.00	4.71
77640 - Dep Exp Owned - F&F	0.00	104.26	0.00	104.26
77660 - Dep Exp Owned -Vehicle	0.00	335.75	0.00	335.75
<b>Total for Fund 32045</b>	<b>0.00</b>	<b>125,283.84</b>	<b>0.00</b>	<b>125,283.84</b>
<b>Total for Dept : 47103</b>	<b>183,209.08</b>	<b>6,924,666.81</b>	<b>0.00</b>	<b>7,107,875.89</b>
<b>Dept: 47130 (South Sudan - Global Fund Unit)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
74525 - Sundry	0.00	28,747.00	0.00	28,747.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>28,747.00</b>	<b>0.00</b>	<b>28,747.00</b>
<b>Total for Dept : 47130</b>	<b>0.00</b>	<b>28,747.00</b>	<b>0.00</b>	<b>28,747.00</b>
<b>Total for Output : 00081133</b>	<b>183,209.08</b>	<b>6,953,551.64</b>	<b>0.00</b>	<b>7,136,760.72</b>

Output #: 00081134 4.2a.3 Support to Peace and Re	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : Sudan (Juba)

<b>Dept: 09701 (BDP/Poverty Reduction Group)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
75707 - Learning - subsistence allowan	0.00	0.00	0.00	0.00
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for Dept : 09701</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Dept: 47101 (South Sudan - Central)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
71620 - Daily Subsistence Allow-Local	0.00	3,185.86	0.00	3,185.86
75105 - Facilities & Admin - Implement	0.00	223.01	0.00	223.01
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>3,408.87</b>	<b>0.00</b>	<b>3,408.87</b>
<b>Total for Dept : 47101</b>	<b>0.00</b>	<b>3,408.87</b>	<b>0.00</b>	<b>3,408.87</b>
<b>Dept: 47103 (South Sudan - Crisis Prev&amp;Rcvr)</b>				





# Combined Delivery Report By Project

UN Development Programme  
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Project Id : 00064257 4.2a Community Security and Ar		Period :	Jan-Dec (2013)	
Output # : 00081135 4.2a.4 Support to County Suppo		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Total for Dept : 08101	0.00	0.00	0.00	0.00
Dept: 47101 (South Sudan - Central)				
Fund : 30000 (PROGRAMME COST SHARING)				
72135 - Svc Co-Communications Service	0.00	347.00	0.00	347.00
75105 - Facilities & Admin - Implement	0.00	24.29	0.00	24.29
Total for Fund 30000	0.00	371.29	0.00	371.29
Total for Dept : 47101	0.00	371.29	0.00	371.29
Dept: 47103 (South Sudan - Crisis Prev&Rcvr)				
Fund : 04000 (Core Programme, UNU Centre)				
63305 - Installation Allowance-IP Stf	0.00	- 2,699.90	0.00	- 2,699.90
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,699.90	0.00	2,699.90
71505 - UN Volunteers-Stipend & Allow	0.00	-18,656.43	0.00	- 18,656.43
71520 - UNV-Language Allowance	0.00	300.00	0.00	300.00
71525 - UNV-Hazard Pay	0.00	7,040.00	0.00	7,040.00
71530 - UNV-Rest and Recuperation	0.00	4,559.38	0.00	4,559.38
71535 - UNV-Medical Insurance	0.00	1,975.80	0.00	1,975.80
71540 - UNV-Global Charges	0.00	2,411.25	0.00	2,411.25
71545 - UNV-Home Leave Travel & Allowa	0.00	120.00	0.00	120.00
71550 - UNV-Resettlement Allowance	0.00	2,250.00	0.00	2,250.00
71590 - UNV HQ use only	0.00	0.00	0.00	0.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71630 - Shipment	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	- 2,613.00	0.00	- 2,613.00
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75707 - Learning - subsistence allowan	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	- 2,613.00	0.00	- 2,613.00
Fund : 30000 (PROGRAMME COST SHARING)				
63340 - Proc trips/Rest & Recup-IP Stf	0.00	5,869.48	0.00	5,869.48
63365 - Special Oper Living Allow-IP	0.00	4,080.00	0.00	4,080.00
71305 - Local Consult.-Sht Term-Tech	0.00	19,180.49	0.00	19,180.49
71505 - UN Volunteers-Stipend & Allow	0.00	- 23,232.16	0.00	- 23,232.16
71510 - UNV Settling-In-Grant	0.00	4,769.55	0.00	4,769.55
71520 - UNV-Language Allowance	0.00	154.67	0.00	154.67
71525 - UNV-Hazard Pay	0.00	4,466.88	0.00	4,466.88
71530 - UNV-Rest and Recuperation	0.00	31,716.51	0.00	31,716.51
71535 - UNV-Medical Insurance	0.00	1,053.76	0.00	1,053.76
71537 - UNVs Security Evacuation	0.00	12,000.00	0.00	12,000.00
71540 - UNV-Global Charges	0.00	1,243.13	0.00	1,243.13
71545 - UNV-Home Leave Travel & Allowa	0.00	61.87	0.00	61.87
71550 - UNV-Resettlement Allowance	0.00	1,160.00	0.00	1,160.00

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UN Development Programme  
Report ID: unglcdp

# Combined Delivery Report By Project

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Run Time: 10-03-2014 06:03:00

Project ID : 00064257 4.2a Community Security and Ar		Period :	Jan-Dec (2013)	
Output # : 00081135 4.2a.4 Support to County Suppo		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,825.00	0.00	1,825.00
71590 - UNV HQ use only	0.00	3,143.00	0.00	3,143.00
71610 - Travel Tickets-Local	0.00	186.89	0.00	186.89
71620 - Daily Subsistence Allow-Local	0.00	14,803.60	0.00	14,803.60
71635 - Travel - Other	0.00	424.24	0.00	424.24
72105 - Svc Co-Construction & Engineer	0.00	118,545.86	0.00	118,545.86
72135 - Svc Co-Communications Service	0.00	347.00	0.00	347.00
72205 - Office Machinery	0.00	84.75	0.00	84.75
72210 - Machinery and Equipment	0.00	601,638.96	0.00	601,638.96
72215 - Transportation Equipment	0.00	203,974.90	0.00	203,974.90
72305 - Agri & Forestry Products	0.00	9,549.41	0.00	9,549.41
72311 - Fuel, petroleum and other oils	0.00	171,118.65	0.00	171,118.65
72399 - Other Materials and Goods	0.00	43,082.22	0.00	43,082.22
72401 - Prefab structure/other buildin	0.00	3,219,594.30	0.00	3,219,594.30
72415 - Courier Charges	0.00	3,077.44	0.00	3,077.44
72425 - Mobile Telephone Charges	0.00	2,263.64	0.00	2,263.64
72505 - Stationery & other Office Supp	0.00	819.67	0.00	819.67
72715 - Hospitality Catering	0.00	1,728.81	0.00	1,728.81
73115 - Moving Expenses	0.00	9,030.84	0.00	9,030.84
73120 - Utilities	0.00	101,489.00	0.00	101,489.00
73125 - Common Services-Premises	0.00	86,569.49	0.00	86,569.49
73216 - Construction Cost	0.00	143,794.52	0.00	143,794.52
73406 - Maintenance of Equipment	0.00	274,277.12	0.00	274,277.12
73410 - Maint, Oper of Transport Equip	0.00	953.11	0.00	953.11
73505 - Reimb to UNDP for Supp Srvs	0.00	37,226.53	0.00	37,226.53
74210 - Printing and Publications	0.00	169.49	0.00	169.49
74325 - Contrib.To CO Common Security	0.00	28,856.50	0.00	28,856.50
74505 - Insurance	0.00	2,033.90	0.00	2,033.90
74510 - Bank Charges	0.00	2,110.60	0.00	2,110.60
74525 - Sundry	0.00	5,406.06	0.00	5,406.06
74720 - Distribution Cost	0.00	25,423.73	0.00	25,423.73
74725 - Other L.T.S.H.	0.00	37,160.32	0.00	37,160.32
75105 - Facilities & Admin - Implement	0.00	375,586.19	0.00	375,586.19
75705 - Learning costs	0.00	26,408.87	0.00	26,408.87
75707 - Learning -- subsistence allowan	0.00	2,014.43	0.00	2,014.43
76125 - Realized Loss	0.00	4,105.24	0.00	4,105.24
76135 - Realized Gain	0.00	-6,373.28	0.00	-6,373.28
77305 - Salaries - IP Staff-TA	0.00	48,107.99	0.00	48,107.99
77310 - Post Adjustment - IP Staff-TA	0.00	25,593.44	0.00	25,593.44
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,681.14	0.00	1,681.14
77320 - Assg hardship & mob allow-TA	0.00	13,079.97	0.00	13,079.97
77345 - Dep Allowances-IP Staff-TA	0.00	4,393.52	0.00	4,393.52
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	-1,961.47	0.00	-1,961.47
77365 - Spec Oper Living Allow-IP-TA	0.00	13,077.00	0.00	13,077.00
77375 - Contrib-Jt Staff Pens Fd-IP-TA	0.00	14,886.86	0.00	14,886.86
77385 - Contribution to Security	0.00	2,948.07	0.00	2,948.07
77386 - Contribution to ICT_TA	0.00	1,105.52	0.00	1,105.52
77395 - MAIP Premium TA/IP	0.00	147.41	0.00	147.41
77396 - PAYROLL MGT COST RECOVERY	0.00	579.42	0.00	579.42
77397 - Appendix D TA/IP	0.00	221.09	0.00	221.09
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>5,738,835.14</b>	<b>0.00</b>	<b>5,738,835.14</b>

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# Combined Delivery Report By Project

UN  
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UN Development Programme  
Report ID: unglcdp

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Run Time: 10-03-2014 06:03:00

Project Id : 00064257 4.2a Community Security and Ar	Period :	Jan-Dec (2013)		
Output # : 00081135 4.2a.4 Support to County Suppo	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Dept : 47103</b>	<b>0.00</b>	<b>5,736,222.14</b>	<b>0.00</b>	<b>5,736,222.14</b>
<b>Dept: 47130 (South Sudan - Global Fund Unit)</b>				
<b>Fund : 04000 (Core Programme, UNU Centre)</b>				
74525 - Sundry	0.00	2,613.00	0.00	2,613.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>2,613.00</b>	<b>0.00</b>	<b>2,613.00</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
74525 - Sundry	0.00	7,841.00	0.00	7,841.00
75105 - Facilities & Admin - Implement	0.00	548.87	0.00	548.87
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>8,389.87</b>	<b>0.00</b>	<b>8,389.87</b>
<b>Total for Dept : 47130</b>	<b>0.00</b>	<b>11,002.87</b>	<b>0.00</b>	<b>11,002.87</b>
<b>Total for Output : 00081135</b>	<b>0.00</b>	<b>5,747,596.30</b>	<b>0.00</b>	<b>5,747,596.30</b>
<b>Project Total :</b>	<b>439,807.99</b>	<b>14,570,185.53</b>	<b>0.00</b>	<b>15,009,993.52</b>

Signed By :

Date :

Signed By :

Date :







UNDP SOUTH SUDAN

Fixed Assets Physical Verification Report as of 31 December 2013

Project Name: Community Security &amp; Arms Control (CSAC)

Project Number: 00081133

Bus unit	Asset ID	Profile ID	Description	Serial Number	Location	Acquisition Date	Currency	Cost	Quantity	Op unit	Dept	Impl Agency	Donor	Project	Fund code
SSD10	003085	COMN	Thuraya Phone SG2520	IMEI:35601300-630845-9	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003059	COMN	Thuraya Phone SG2520	IMEI:35601300-657685-7	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003062	COMN	Thuraya Phone SG2520	IMEI:35601300-659384-5	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003127	COMN	Thuraya Phone SG2520	IMEI:35601300-659892-7	UNDP Office/Rumbek/Lakes State	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003057	COMN	Thuraya Phone SG2520	IMEI:35601300-659293-8	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003093	COMN	Thuraya Phone SG2520	IMEI:35601300-654078-9	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
								6,672.00	6						
SSD10	003129	ITC	Dell Latitude E6500, Laptop Computer	CN-0W612R-12951-95K-3736-A00	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003099	ITC	Panasonic Tough Book, Laptop Computer	CF-30FTSAZAM	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2010	USD	4,695.96	1	SSD	47103	001981	30000	00081133	00551
SSD10	003010	ITC	Dell Latitude E6500, Laptop Computer	CN-0W612R-12951-95K-3895-A00	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003106	ITC	Dell Vostro 3500, Laptop Computer	CN-0N9XIF-70166-07E-00CP-A00	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,989.17	1	SSD	47103	001981	30000	00081133	00551
SSD10	003104	ITC	Dell Latitude E6500, Laptop Computer	DPN7MWIX-A00-1SD2	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2011	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003094	ITC	Dell Latitude E6500, Laptop Computer	GWLC2N1	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003046	ITC	Dell Latitude E6500, Laptop Computer	27184661	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003038	ITC	Dell Latitude E6500, Laptop Computer	DPN7MWIX	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2010	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003043	ITC	Dell Latitude E6500, Laptop Computer	33613294105	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003130	ITC	Dell Optiplex 380, Desktop Computer	1Y8RMNI	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2010	USD	1,081.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003128	ITC	Dell Optiplex 380, Desktop Computer	1Y8SAMN	SSPRC Office/Plot No. 20/Block 1/Nyakuron West/Juba	2010	USD	1,081.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003089	ITC	Dell Optiplex 380, Desktop Computer	1Y8QMIN	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2010	USD	1,081.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003070	ITC	Dell Latitude E6420, Laptop Computer	D233851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,204.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003035	ITC	Dell Latitude E6420, Laptop Computer	HKCS851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,204.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003033	ITC	Dell Latitude E6420, Laptop Computer	CW24851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,204.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003071	ITC	Dell Latitude E6420, Laptop Computer	F246851	UNDP Office/Kuajok/Warrap State	27/6/2011	USD	1,204.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003128	ITC	Dell Latitude E6420, Laptop Computer	SSC13851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,204.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003068	ITC	Dell Latitude E6420, Laptop Computer	9V33851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,204.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003052	ITC	Dell Latitude E6420, Laptop Computer	FCR7851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,204.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003034	ITC	Dell Latitude E6420, Laptop Computer	7LC0851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,204.00	1	SSD	47103	001981	30000	00081133	00551
								36,045.13	20						
SSD10	003090	MTRV	Toyota Land cruiser, Station Wagon, HZ105L-GCMRS, UN2 183 RSS	JTEC801J01027332	UNDP Office/Plot No. 21, Ministries Road/Juba	2006	USD	28,000.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003054	MTRV	Toyota Land cruiser, Hard Top, HZ176L-RKMNSV, UN2 17 RSS	JTGE873J699001260	UNDP Office/Plot No. 21, Ministries Road/Juba	2008	USD	31,500.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003055	MTRV	Toyota Land cruiser, Station Wagon, HZ105L-GCMRS, UN2 65 RSS	JTEC801J301027942	UNDP Office/Plot No. 21, Ministries Road/Juba	2008	USD	31,500.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003096	MTRV	Toyota Land cruiser, Hard Top, HZ176L-RKMRS, UN2 164 RSS	JTERB71J500024436	UNDP Office/Plot No. 21, Ministries Road/Juba	2004	USD	52,010.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003123	MTRV	Toyota Land cruiser, Hard Top, HZ176L-RKMRS, UN2 182 RSS	JTEEB71J607015637	UNDP Office/Plot No. 21, Ministries Road/Juba	2012	USD	55,003.16	1	SSD	47103	001981	30000	00081133	00551
SSD10	003056	MTRV	Toyota Land cruiser, Hard Top, HZ176L-RKMRS, UN2 183 RSS	JTEEB71J607015685	UNDP Office/Plot No. 21, Ministries Road/Juba	2012	USD	55,003.16	1	SSD	47103	001981	30000	00081133	00551
SSD10	003131	MTRV	Tools Box		Container No. 27/UNMISS Logbase/Tonggini/Juba	2010	USD	3,922.48	1	SSD	47103	001981	30000	00081133	00551
								256,938.81	7						

Total

299,655.94

PREPARED BY:  
(Project Associate/Assistant)Moses Lokiden James  
Logistics Associate | CSAC

Signature &amp; Date

CERTIFIED BY:

Fatuma Hassan  
Operations Specialist | CSAC

Signature &amp; Date

CERTIFIED BY:  
(Project Manager)Sam Muhumure  
Project Manager | CSAC

Signature &amp; Date

CLEARED BY:  
(Team Leader)Lealem Berhanu  
Team Leader | DGS

Signature &amp; Date

CLEARED BY:  
(Assets department (IPSA) compliance)Anthony Abuge  
Assets Management Associate | Operations

Signature &amp; Date

APPROVED BY:  
(RR/CD/DCD)Mulugheta Abene  
Deputy Country Director (Operations)


Signature &amp; Date



## ***Statement of management's responsibilities***

It is the responsibility of the management team to prepare the special purpose financial statements for each financial year which give a true and fair view of the state of affairs of UNDP South Sudan, Project number 00064257 – 'Community Security and Arms Control', as at the end of the financial year and of the results for that year. Management are also required to ensure UNDP South Sudan keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of Project number 00064257. They are also responsible for safeguarding the assets procured under Project number 00064257.

Management accept responsibility for the special purpose financial statements, which have been prepared on a modified cash basis supported by reasonable and prudent judgments and estimates, in conformity with the organization's accounting policies set out in the report. Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of Project number 00064257 – 'Community Security and Arms Control ' and of its results for the year. Management further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.



Project manager  
CSAC project



Deputy Country Director, Operations  
UNDP South Sudan



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

**Project number: 00064257**

*September 2014*

**Project name: Community Security and Arms  
Control**

**FINANCIAL STATEMENTS AND  
MANAGEMENT LETTER FOR THE YEAR  
ENDED 31 DECEMBER 2012**



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

18 September 2014

Dear Mr Helge,

**Subject: Audit report and management letter of United Nations Development Programme (UNDP) South Sudan Direct Implementation Module (DIM) project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2012**

In accordance with the scope of work contained in the contract for professional services between the United Nations Development Programme ('UNDP') and PricewaterhouseCoopers Certified Public Accountants (Kenya) ('PwC') dated 17 April 2014 for the audit of DIM projects for the fiscal years 2012 and 2013, we have carried out a financial audit and an audit of internal controls of UNDP directly implemented project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2012.

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

**1. Background**

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

**2. Objectives and scope of the audit**

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

**3. Executive summary**

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

**4. Financial report**

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

**5. Management letter**

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

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

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



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

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

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

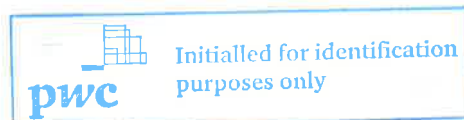
We look forward to working with you again.

Yours sincerely,

**For and on behalf of PricewaterhouseCoopers Kenya**

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

Stephen Ochieng'  
Assurance Director



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## Annexes:

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

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

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# *Background*



# 1. Background

## 1.1 Background of United Nations Development Programme

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

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

## 1.2 Background of the project

The Community Security and Arms Control (CSAC) project was an innovation of the Crisis Prevention and Recovery Unit of UNDP South Sudan. The overall goal of the CSAC project was to support the Government of South Sudan to build sufficient capacity to reduce violence and improve community security for South Sudanese citizens. CSAC provides technical and financial support to the government in areas of fostering dialogue, improving community security, arms control, strengthening local government and rule of law institutions, and general post-war recovery initiatives. These interventions are aimed at helping the new government to extend its authority and consolidate peace in South Sudan.

The project started in 2008 and was piloted in Jonglei State in 2009 where it undertook a series of community consultations, implemented conflict-sensitive development projects and supported the establishment of the Bureau for Community Security and Small Arms Control (BCSSAC) under the former Ministry of Internal Affairs. From its inception in 2008, the project has expanded to cover more states and counties in South Sudan and has been implemented through several outputs funded through annual project work plans.

The two outputs being reviewed in this report are:

- Output 00081133: Improved security environment allows for development at the community level with specific attention to women's security needs; and
- Output 00081135: Support to operational capacity of county government in conflict counties.

## 1.3 Background of the outputs

### 1.3.1 Output 00081133 - Improved security environment allows for development at the community level with specific attention to women's security needs

The objective of the project was to implement Conflict Sensitive Development Projects (CSDPs) in the targeted states of Warrap, Unity, Lakes and Jonglei and support completed CSDPs in Eastern Equatorial and Upper Nile states to become fully sustainable and reach their maximum impact.

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

Category	Amount (USD)
Government expenditure	9,524
UNDP expenditure	6,243,393
<b>Total expenditure as per the CDR</b>	<b>6,252,917</b>

In line with the Terms of Reference (ToR), the amount subject to audit was only the UNDP expenditure amounting to USD 6,243,393.

### **1.3.2 Output 00081135 -Support to operational capacity of county government in conflict counties**

The objective of the project was to support the extension of the government's presence in the country. By establishing a physical presence of the government in conflict-affected counties, the UN sought to address the drivers of local conflict, reduce the impediments to development and economic growth and accelerate extension of state authority into underserved areas. The intended feature of the portal was for substantive personnel, both from the mission, and the UN Country Team to co-locate with county governments, in order to support and strengthen the capacity of local governments at county level.

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

Category	Amount (USD)
UNDP expenditure	2,079,058
<b>Total expenditure as per the CDR</b>	<b>2,079,058</b>

In line with the Terms of Reference (ToR), the amount subject to audit was the UNDP expenditure amounting to USD 2,079,058.

The total amount audited as included under section 4.2 of this report amounts to USD 8,322,451 (USD 6,243,393+ USD 2,079,058).

# *Objectives and scope of the audit*

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## **2. Objectives and scope of the audit**

### **2.1 Objectives of the audit**

The overall objective of this engagement was to conduct the financial audit and an audit of internal controls of project number 00064257 'Community Security and Arms Control', for the year ended 31 December 2012 in accordance with the International Standards on Auditing (ISA).

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

- Expressing an opinion on whether the financial expenses incurred by the project over a specified period and the funds utilization as at the end of a specified period are presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization Statement is the mandatory and official statement of expenses and funds utilization to be certified. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the statement of fixed assets presents the balance of assets of the UNDP project as at a given date. This statement must include all assets available as at 31 December 2012 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents the cash and bank balance of UNDP project as at a given date. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The Audit Firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.
- B: An audit to assess and express an opinion on the project's internal controls and systems. The deliverable will be an audit report similar to a long form management letter that covers the internal control weaknesses identified and the audit recommendations to address them.

### **2.2 Scope of the audit**

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

A: Financial Audit

- a) The expenditure incurred and recorded in the Combined Delivery Reports (CDR) of the project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2012 and the funds utilization statement as at 31 December 2012, as reported by the UNDP Office in South Sudan;
- b) The value and existence of the fixed assets held by the project number 00064257 'Community Security and Arms Control' as at 31 December 2012; and
- c) The value and existence of cash held by the project number 00064257 'Community Security and Arms Control' as at 31 December 2012 either as cash at hand or in the bank account (where applicable).

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

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

- Review of expenditure presented in the Combined Delivery Reports (CDR) against the project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2012;
- Review of project's reports and records located at the UNDP South Sudan country office;
- Performed a general understanding and assessment of the internal controls and systems;
- Follow up review on audit recommendations from the prior period audit reports; and
- Review of cash held by the project as at 31 December 2012, where applicable.

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

# *Executive Summary*

### 3. Executive Summary

In accordance with the scope of the audit presented in section 2 of this report, we have conducted an audit of project number 00064257 'Community Security and Arms Control' as presented in the Combined Delivery Report (CDR) for the year ended 31 December 2012.

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

#### 3.1 Summary of findings

This section provides a summary of the internal control and operational findings which came to our attention in the course of the review. These included the following:

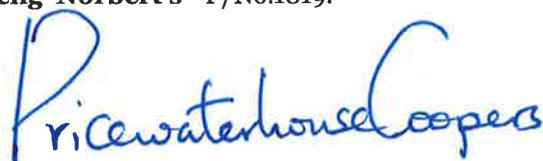
Findings	Priority	Recommendation	Agreed (Yes/No)	Reference
Depreciation costs charged to the project were not supported by the asset register	Medium	The project management should ensure that the depreciation costs charged to the project are traceable to the depreciable assets carried in the asset register. The asset register should be complete and accurate, and should capture all assets that were eligible for depreciation.	Yes	5.3.1

Details of these findings with management comments and our response are provided under Section 5.3 of this report.

You will appreciate that the matters dealt with in our report came to our attention during the course of our normal audit procedures, which are designed primarily with a view of expressing our opinion on the attached Combined Delivery Report (CDR) and Funds utilization statement, statement of assets and equipment and statement of cash position of the UNDP project number 00064257 'Community Security and Arms Control', for the year ended 31 December 2012, as per the contract signed between PwC and UNDP on 17 April 2014.

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

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



Certified Public Accountants  
PwC Tower, Westlands  
Nairobi

18 Sept. 2014



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# *Financial report*



## **4. Financial report**

### **4.1 Independent auditors' report**

**Report of the independent auditor to UNDP on the audit of the special purpose financial statements of project number 00064257 (Community Security and Arms Control) for the year ended 31 December 2012**

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

We have audited the accompanying Combined Delivery Report (CDR) and Funds utilization statement of project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2012, as set out on section 4.2 of this report which comprises of the income and expenditure statement for the year ended 31 December 2012 and a summary of significant accounting policies and other explanatory notes.

#### **Project management's responsibility**

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

#### **Auditor's responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the funds utilisation statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statements whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the project's financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by project management, as well as evaluating the overall presentation of the statements.

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

#### **Opinion**

In our opinion, the attached Combined Delivery Report (CDR) and Funds utilization statement present in all material respects, the expenditure of US\$ 8,322,451 incurred by the project number 00064257 (Community Security and Arms Control) for the period 1 January 2012 to 31 December 2012 in accordance

with UNDP accounting policies described in section 4.3 of this report and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

#### **4.1.1 Certification of statement of assets and equipment**

We have audited the accompanying statement of assets and equipment of project number 00064257 'Community Security and Arms Control' as at 31 December 2012.

##### ***Programme management's responsibilities***

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

##### ***Auditor's responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by program management, as well as evaluating the overall presentation of the statements.

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

##### ***Opinion***

In our opinion, the attached statement of assets present in all material aspects, the balance of inventory of the UNDP project number 00064257 'Community Security and Arms Control', amounting to asset expenditure amount of USD 299,656 as at 31 December 2012 in accordance with UNDP accounting policies described on section 4.3 of this report.

#### **4.1.2 Certification of statement of cash position**

The DIM project number 00064257 'Community Security and Arms Control' did not maintain a dedicated bank account. Consequently, we have not issued an opinion on cash position as at 31 December 2012.



***Basis of accounting***

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

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

*PricewaterhouseCoopers*

Certified Public Accountants  
PwC Tower, Westlands  
Nairobi

18 Sept. 2014



## 4.2 Funds utilisation statement

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

	Notes	1 January 2012 to 31 December 2012
		USD
<b>Income</b>		
Direct income from donors	4.4.1	1,944,895
Other donor transfers	4.4.2	13,667,548
<b>Total funds available for use</b>		<b>15,612,443</b>
<b>Expenditure</b>		
Output 00081133 - Improved security environment allows for development at the community level with specific attention to women's security needs	4.4.3	6,243,393
Output 00081135 - Support to operational capacity of county government in conflict counties	4.4.4	2,079,058
<b>Total</b>		<b>8,322,451</b>
<b>Ending fund balance</b>	4.4.5	<b>7,289,992</b>

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

---

### 4.3 Accounting policies

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

#### a) Basis of preparation

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

However, the attached the Combined Delivery Report (CDR) and Funds utilization statement have been prepared on a cash basis of accounting. On this basis revenue is recognised when received rather than when earned, and expenses are recognised upon payment rather than when incurred, except for procurement carried out directly by UNDP, where expenses are recognised when goods and services are received (on an accrual basis of accounting).

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

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

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

#### b) Income

Income resources are recognised by inclusion in the project financial statements only when received in the form of cash or other assets, the ultimate cash realisation of which can be assessed with reasonable certainty.

Resources received from various development partners are managed by the treasury at UNDP headquarters. The UNDP Country office manages a bank account with monthly stipend funded according to consolidated disbursement needs of their entire operation. The project informs the Country Office periodically of its cash flow estimates and disbursement needs, but there is no separate bank account for this project.

#### c) Expenditure

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

#### d) Cash balance

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

#### e) Fixed assets

Assets under the DIM projects are treated as follows:

UNDP differentiate between the following categories of project assets:

1. Project assets recognized as UNDP assets, based on the “use and control” principle (Type A assets) and purchased after 1 January 2012 are recorded in the register, required to be physically verified and certified together with management assets and depreciation is calculated and charged centrally.
2. Development projects assets recognized as UNDP assets based on the “use and control” principle (Type A assets) but purchased pre-January 2012. These assets were fully expensed at the time of purchase and are not in the asset registers. UNDP invoked the transition clause for these assets as allowed under IPSAS 17 and plans to upload them into opening balance on 1 January 2015. At that point the system will

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retrospectively calculate depreciation and the difference between cost and accumulated depreciation will be credited to equity.

3. Assets delivered to third parties and therefore not “used and controlled” by UNDP should be treated as Type B assets, and not maintained in the books of UNDP Country Office. Type B assets - Project Furniture and Equipment should be expensed in UNDP books by selecting the catalogue for Non UNDP location and should be managed in accordance with the implementing partner’s policies and procedures.

**f) Taxation**

The project is exempt from tax.

**g) Foreign currency**

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

## 4.4 Notes to the funds utilisation statement

### 4.4.1 Direct income from donors

For the period 1 January 2012 to 31 December 2012, UNDP South Sudan received an advance of USD 1,944,895 from Department for International Development (DFID) for program activities. This amount was received on 11 October 2012.

### 4.4.2 Other donor transfers

This related to internal transfers from general donor pool funds to the project in the period under review. The total amount of USD 13,667,548 was received in transfers made on diverse dates as shown in the table below:

Output number	Accounting Date	Donor agency	Amount (USD)
81135	24 April 2012	Norway	3,114,656
81135	24 April 2012	Netherlands	2,216,757
81135	31 December 2012	Netherlands	1,500
81133	12 April 2012	Japan	2,500,000
81133	24 April 2012	Japan	(1,150,452)
81133	31 December 2012	Japan	(1,600)
81133	01 February 2012	Netherlands	4,748,600
81133	24 April 2012	Netherlands	(2,216,757)
81133	31 December 2012	Netherlands	(1,500)
81133	31 December 2012	Netherlands	(30)
81133	01 February 2012	US	1,349,560
81133	26 January 2012	DFID	601,198
81133	01 February 2012	DFID	718,999
81133	04 April 2012	DFID	44,929
81133	04 April 2012	DFID	700,000
81133	04 April 2012	DFID	(587,188)
81133	04 April 2012	DFID	(44,929)
81133	30 April 2012	DFID	(30,000)
81133	29 August 2012	DFID	694,929
81133	31 December 2012	DFID	(1)
81133	31 December 2012	DFID	(900)
81133	04 April 2012	EU	1,000,000
81133	01 February 2012	CANADA	9,777
<b>Total</b>			<b>13,667,548</b>

#### **4.4.3 Output 00081133 - Improved security environment allows for development at the community level with specific attention to women's security needs**

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

<b>Activity</b>	<b>Amount (USD)</b>
Other project costs	25,080
Conflict sensitive development and participation	1,328,782
Key national peace and reconciliation	2,440,774
Community stability	157,271
Project management	2,291,486
<b>Total</b>	<b>6,243,393</b>

#### **4.4.4. Output 00081135 - Support to operational capacity of county government in conflict counties**

The costs under this output were incurred through one activity, namely Capacity of County Support Bases (CSBs) Improved. The total cost amounted to USD 2,079,058.

#### **4.4.5 Ending fund balance**

The fund balance as at 31 December 2012 was USD 7,289,992.



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# *Management letter*

## 5. Management letter

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

We have audited the special purpose financial statements of the project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2012 and issued our report on it, as detailed in section 4.2 of this report.

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

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

In planning and performing our audit of the special purpose financial statements of project number 00064257 'Community Security and Arms Control' for the year ended 31 December 2012, we obtained an understanding of internal control. With respect to internal control, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the project financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion. Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions.

We noted certain matters involving internal control and its operation that we consider to be reportable conditions under standards established by International Standards on Auditing. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect the recipient's ability to record, process, summarise, and report financial data consistent with the assertions of management in the project financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control elements does not reduce to a relatively low level, the risk that errors or fraud in the amounts that would be material in relation to the project financial statements and project assets may

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occur and not be detected within a timely period by staff members in the normal course of performing their assigned functions.

We have reported our observations and recommendations under section 5.3 of this report.

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

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

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

*PricewaterhouseCoopers*

Certified Public Accountants  
PwC Tower, Westlands  
Nairobi

18 Sept. 2014



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Partners: A Eriksson P Kinisu K Muchiru M Mugasa F Muriu P Ngahu A Njeru R Njoroge B Okundi K Saiti R Shah

## 5.2 Internal controls review

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

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

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

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

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

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

Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
Effectiveness of the management of project personnel	Satisfactory	<p>We checked the management of staff personnel and there were no instances of weaknesses in staff management. We verified that there was proper and adequate staffing during the period under review.</p> <p>Payroll is centrally processed in the UNDP headquarters in New York. The “Global Payroll Administrator” verifies the benefits and entitlements of staff and creates one-time and recurring earnings and deductions.</p> <p>Once payroll is processed, the country office administers the disbursement of amounts to the respective employee accounts. The ‘Disbursing Officer - Payroll’ holds the third authority in the payroll processes and performs the monthly payroll final sign-off, once the payroll validation is completed and after the initial signoff is done by the Global Payroll Administrator in the Office. This approval confirms that payroll amounts are correct and ready for disbursement, and automatically sends an email notification to the Global Payroll Services to request payroll finalisation.</p> <p>From our review of staff files, we noted that performance evaluation was done and properly filed in the respective staff files. Contracts for projects staff were maintained in the UNDP country office in Juba and were available for our review.</p>
<b>4. Finance</b>		
Safe custody and adequate management of cash is in compliance with UNDP policies	Satisfactory	<p>We checked the controls around cash management and established that the petty cash limit of USD 2,500 was set for the UNDP South Sudan office.</p> <p>Cash was maintained in a safe within the finance department and administered by the Petty Cash Cashier, supervised by the Finance Specialist and the Finance Team Leader.</p> <p>The project did not operate a dedicated bank account but all funds received and disbursed were done through the UNDP bank account which was used for its entire operation in the country.</p>
Expenses incurred are as per approved budgets	Partially satisfactory	<p>We checked that the expenditure incurred under this project was in line with the project work plans and the funds available to the project and there were no funding deficits incurred in the period under review.</p> <p>However, we noted depreciation costs that were not supported by the asset register. We have provided the details of this finding in Section 5.3 of this report.</p>

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

Area subject to assessment	Rating (satisfactory / Partially satisfactory / unsatisfactory)	Comments
		<ul style="list-style-type: none"> <li>• Location;</li> <li>• Asset purchase value;</li> <li>• Asset tag numbers;</li> <li>• Donor/ fund source; and</li> <li>• Department assigned.</li> </ul> <p>We established that periodic verification and monitoring of the assets was done. We also carried out a physical verification of assets, on a sample basis, and verified the existence of the assets carried in the fixed asset register.</p>
<b>7. Cash management</b>		
Controls around cash at bank for project activities	Satisfactory	<p>We checked that bank reconciliations were prepared on a monthly basis and all outstanding items reconciled and investigated. The bank reconciliations were prepared by accountants and reviewed and approved by management level personnel. Bank signatories for the bank accounts held and maintained by UNDP South comprised of management staff at different levels.</p>
Controls around cash held as advances or imprest in any sub office or field office	Not applicable	A review of cash held in UNDP sub-offices was not within the scope of our audit as our audit entailed an audit of the project at UNDP country office in South Sudan.
<b>8. Information systems</b>		
Confirm efficiency and security of information systems established and maintained from project funds and their adequacy to meet the management and reporting requirements of the projects	Satisfactory	<p>UNDP South Sudan used Atlas system for its financial reporting. Roles and responsibilities for each staff are clearly defined and set up in the system, including access rights and user levels. These access rights and user levels were based on the staff roles clearly defined in the finance manual.</p> <p>The system was also able to generate reports for the various components of the organisation; these include both country office and projects.</p> <p>This was a decentralised system that was used globally by UNDP agencies, and is adequate for all the operations of the organisation.</p>
<b>9. General Administration</b>		
Controls around travel of project staff, use and maintenance of project vehicles and lease and	Satisfactory	<p><b>Travel of project staff</b></p> <p>UNDP has two types of travel: Duty travel and Entitlement travel.</p>



Area subject to assessment	Rating (satisfactory / Partially satisfactory/ unsatisfactory)	Comments
maintenance of office premises		<p>All Duty travels were approved before the traveller left for the trip and before any payments were made. While on authorised Duty travel, staff were entitled to Daily Subsistence Allowance (DSA), and other travel costs that were not covered by the DSA, e.g. visa costs and terminal allowances.</p> <p>Travel advances were processed through approval of travel requests prior to the trip, and accounted for through a post-travel report which staff were required to submit to the authorizing unit within two weeks from completion of travel.</p> <p>Entitlement travel advances were issued and approved in line with the provisions of the UNDP Administrative Services guidelines. These related to advances to staff during travel such as family visits, rest and recuperation, leave and medical evacuation. Such travel can be ad hoc and is processed on need basis.</p> <p><b>Maintenance of project vehicles</b></p> <p>Project vehicles were recorded in the asset register by their vehicle registration number against the details of the respective chassis numbers. We conducted a physical verification of vehicles held under the project as at 31 December 2012 and verified their existence.</p> <p>Vehicles in UNDP South Sudan were only insured under third party insurance which was a local requirement for their operation within the country.</p> <p><b>Lease and maintenance of office premises</b></p> <p>The UNDP South Sudan offices were located along Ministries Road, Juba. The offices are maintained by UNDP South Sudan and are insured locally.</p>

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

### 5.3 Detailed audit findings and recommendations

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

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

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

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

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

We, therefore, present our detailed findings and recommendations as follows:

Ref	Audit finding	Priority	Recommendation	Management comments	Auditor's response
5.3.1	<p><b>Depreciation costs charged to the project were not supported by the asset register</b></p> <p><b>Description</b></p> <p>We noted the following findings with regard to depreciation costs:</p> <p>a) The assets' purchase dates indicated that all assets were procured earlier than 2012 and hence were expected to have been fully expensed on purchase in line with the UNDP policies then. However, there were depreciation costs in the CDR for FY 2012 amounting to USD 10,026; and</p> <p>b) Part of the depreciation costs charged to the project included depreciation of furniture and fittings, but there were no such assets in the asset register.</p> <p><b>Criteria</b></p> <p>Depreciation costs should be supported by the purchase value of assets and the applicable depreciation rate, and should be traceable to actual assets carried in the asset register.</p> <p><b>Cause</b></p> <p>Management could not provide explanations for the costs charged as they did not maintain movement schedules to track the depreciation of assets and reconcile the depreciation costs charged to the projects.</p>	Medium	<p>The project management should ensure that the depreciation costs charged to the project are traceable to the depreciable assets carried in the asset register.</p> <p>The asset register should be complete and accurate, and should capture all assets that were eligible for depreciation.</p>	<p>For assets that were fully depreciated during the transition to IPSAS (January 2012), UNDP has updated their lives to new useful lives. For the rest of the population, life update was done in 2013.</p> <p>For example if you see asset ID 126-a vehicle procured on 02/01/2007, with old life 60 months and new life 144 months, shows Net book value at the end of 2012 i.e. was depreciating in 2012 and after.</p> <p>In addition, there are two vehicles worth \$110,006 which were bought in 2012 and thus were depreciable in 2012 and 2013</p> <p>The furniture and fitting were bought in 2012, but their value fell below the capitalisation threshold and thus were erroneously capitalised. The asset listing has since been corrected.</p> <p>The CO omitted some ICT equipment from the physical asset list that was shared with auditors. This anomaly has since been rectified.</p> <p>ISR (In service report) for the year ending Dec 31/2013 for the Business Unit showed that there was asset with furniture profile in the asset register. The depreciation expense that was reported related to this. The</p>	<p>The depreciation costs charged in FY 2012 were not supported by the assets carried in the asset register as at the time of the audit.</p> <p>The depreciation amounts are still included in the CDR which was the basis of our audit of expenditure.</p>

Ref	Audit finding	Priority	Recommendation	Management comments	Auditor's response
	<b>Implication</b>  The depreciation costs amounting to USD 10,026 were not fully supported by depreciable assets in the fixed asset register.			reversals related to prior period corrections and are done based on materiality.	

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# *Follow up of prior audit recommendations*

## 6. Follow up of prior year audit recommendations

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

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

		<b>Staff accountability</b>  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.	
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# *Annexes*



Combined Delivery Report By Project


UN Development Programme  
Report ID: unglcdp

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Run Time: 31-05-2013 09:05:26

Selection Criteria:

Business Unit : 88D10  
Period : Jan-Dec (2012)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00081133

Project Id : 00064257 4.2a Community Security and Ar		Period :	Jan-Dec (2012)	
Output # : 00081133 4.2a.2 Conflict Sensitive Devel		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Dept: 47101 (South Sudan - Central)</b>				
<b>Fund : 32045 (JPN-Partnership DevL Pgm. PCF)</b>				
63385 - Special Oper Living Allow-IP	0.00	4,080.00	0.00	4,080.00
75105 - Facilities & Admin - Implement	0.00	285.60	0.00	285.60
<b>Total for Fund 32045</b>	<b>0.00</b>	<b>4,365.60</b>	<b>0.00</b>	<b>4,365.60</b>
<b>Total for Dept: 47101</b>	<b>0.00</b>	<b>4,365.60</b>	<b>0.00</b>	<b>4,365.60</b>
<b>Dept: 47102 (South Sudan - UN Dev Coord)</b>				
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
74525 - Sundry	0.00	367.37	0.00	367.37
75105 - Facilities & Admin - Implement	0.00	25.72	0.00	25.72
<b>Total for Fund 30079</b>	<b>0.00</b>	<b>393.09</b>	<b>0.00</b>	<b>393.09</b>
<b>Total for Dept: 47102</b>	<b>0.00</b>	<b>393.09</b>	<b>0.00</b>	<b>393.09</b>
<b>Dept: 47103 (South Sudan - Crisis Prev&amp;Rcvr)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
61305 - Salaries - IP Staff	0.00	170,187.01	0.00	170,187.01
61310 - Post Adjustment - IP Staff	0.00	73,602.45	0.00	73,602.45
62225 - Hazard Duty Station Allow-GS	0.00	70.71	0.00	70.71
62305 - Dependency Allowances-IP Staff	0.00	13,912.79	0.00	13,912.79
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	52,729.66	0.00	52,729.66
62315 - Contrib. to medical, social in	0.00	1,691.51	0.00	1,691.51
62320 - Moblity, Hardship, Non-remova	0.00	22,321.73	0.00	22,321.73
62340 - Annual Leave Expense - IP	0.00	17,028.74	0.00	17,028.74
63335 - Home Leave Trvl & Allow-IP Stf	0.00	7,554.14	0.00	7,554.14
63340 - Proc trips/Rest & Recup-IP Stf	0.00	8,783.65	0.00	8,783.65
63345 - Ex-gratia Payments-IP Staff	0.00	0.00	0.00	0.00
63365 - Special Oper Living Allow-IP	0.00	42,196.22	0.00	42,196.22
63405 - Learning Costs	0.00	100.00	0.00	100.00
63530 - Contribution to EOS Benefits	0.00	6,094.72	0.00	6,094.72
63535 - Contribution to Security	0.00	9,751.53	0.00	9,751.53
63540 - Contribution to Training	0.00	2,437.94	0.00	2,437.94
63545 - Contribution to ICT	0.00	3,656.90	0.00	3,656.90
63550 - Contributions to MAIP	0.00	487.58	0.00	487.58
63555 - Contribution to UN JFA	0.00	4,388.24	0.00	4,388.24
63560 - Contributions to Appendix D	0.00	731.40	0.00	731.40


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**Combined Delivery Report By Project**

UN Development Programme  
Report ID: unglcdrp

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Run Time: 31-05-2013 09:05:26

Project id : 00064257 4.2a Community Security and Ar		Period :	Jan-Dec (2012)	
Output # : 00081133 4.2a.2 Conflict Sensitive Devel		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
64307 - Appointment-Subsistence Allow	0.00	565.35	0.00	565.35
64308 - Appointments-Lump Sum	0.00	10,459.35	0.00	10,459.35
65115 - Contributions to ASHI Reserve	0.00	15,846.40	0.00	15,846.40
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,609.50	0.00	1,609.50
66105 - Overtime & Night Differential	0.00	850.29	0.00	850.29
71305 - Local Consult.-Shrt Term-Tech	0.00	- 2,568.26	0.00	- 2,568.26
71405 - Service Contracts-Individuals	0.00	177,591.77	0.00	177,591.77
71410 - MAIP Premium SC	0.00	76.52	0.00	76.52
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Stipend & Allow	0.00	335,433.10	0.00	335,433.10
71510 - UNV Settling-In-Grant	0.00	9,567.40	0.00	9,567.40
71520 - UNV-Language Allowance	0.00	2,345.09	0.00	2,345.09
71525 - UNV-Hazard Pay	0.00	48,907.70	0.00	48,907.70
71530 - UNV-Rest and Recuperation	0.00	49,630.45	0.00	49,630.45
71535 - UNV-Medical Insurance	0.00	14,822.63	0.00	14,822.63
71540 - UNV-Global Charges	0.00	24,145.83	0.00	24,145.83
71545 - UNV-Home Leave Travel & Allowa	0.00	2,110.59	0.00	2,110.59
71550 - UNV-Resettlement Allowance	0.00	17,588.18	0.00	17,588.18
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	9,200.00	0.00	9,200.00
71590 - UNV HQ use only	0.00	50,170.50	0.00	50,170.50
71605 - Travel Tickets-International	0.00	20,503.82	0.00	20,503.82
71610 - Travel Tickets-Local	0.00	20,166.67	0.00	20,166.67
71620 - Daily Subsistence Allow-Local	0.00	56,715.26	0.00	56,715.26
71625 - Daily Subsist Allow-Mtg Partic	0.00	218.64	0.00	218.64
71630 - Shipment	0.00	28,771.91	0.00	28,771.91
71635 - Travel - Other	0.00	1,714.33	0.00	1,714.33
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72130 - Svc Co-Transportation Services	0.00	0.00	0.00	0.00
72136 - Svc Co-Communications Service	0.00	1,960.00	0.00	1,960.00
72210 - Machinery and Equipment	0.00	53,458.77	0.00	53,458.77
72215 - Transportation Equipment	0.00	85,582.74	0.00	85,582.74
72305 - Agri & Forestry Products	0.00	15,369.57	0.00	15,369.57
72310 - Minerals,Mining & Metal Prdcts	0.00	386.44	0.00	386.44
72399 - Other Materials and Goods	0.00	18,467.93	0.00	18,467.93
72401 - Prefab structure/other buildin	0.00	1,633,854.12	0.00	1,633,854.12
72402 - Building Maintenance	0.00	3,698.66	0.00	3,698.66
72405 - Acquisition of Communic Equip	0.00	150,254.62	0.00	150,254.62
72425 - Mobile Telephone Charges	0.00	183.33	0.00	183.33
72505 - Stationery & other Office Supp	0.00	2,175.10	0.00	2,175.10
72510 - Publications	0.00	507.53	0.00	507.53
72515 - Print Media	0.00	333.33	0.00	333.33
72715 - Hospitality Catering	0.00	193.22	0.00	193.22
72815 - Inform Technology Supplies	0.00	35,114.51	0.00	35,114.51
73105 - Rent	0.00	1,000.00	0.00	1,000.00
73115 - Moving Expenses	0.00	47,327.98	0.00	47,327.98
73125 - Common Services-Premises	0.00	105,358.15	0.00	105,358.15
73205 - Premises Alternations	0.00	37,000.00	0.00	37,000.00
73405 - Rental & Maint-Other Office Eq	0.00	1,322.03	0.00	1,322.03
73406 - Maintenance of Equipment	0.00	570.00	0.00	570.00
73410 - Maint, Oper of Transport Equip	0.00	1,642.48	0.00	1,642.48
73505 - Reimb to UNDP for Supp Srvs	0.00	44,791.95	0.00	44,791.95
73520 - Reimb UN Sys Entity Supp Srvs	0.00	3,137.00	0.00	3,137.00
74110 - Audit Fees	0.00	20,205.00	0.00	20,205.00
74205 - Audio Visual Productions	0.00	101.69	0.00	101.69



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purposes only

# Combined Delivery Report By Project

UN Development Programme  
Report ID: unglcdp

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Run Time: 31-05-2013 09:05:26

Project Id : 00064257 4.2a Community Security and Ar		Period :	Jan-Dec (2012)	
Output # : 00081133 4.2a.2 Conflict Sensitive Devel		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74210 - Printing and Publications	0.00	20,326.22	0.00	20,326.22
74325 - Contrib To CO Common Security	0.00	9,735.05	0.00	9,735.05
74505 - Insurance	0.00	4,914.16	0.00	4,914.16
74510 - Bank Charges	0.00	1,377.23	0.00	1,377.23
74520 - Storage	0.00	1,200.00	0.00	1,200.00
74525 - Sundry	0.00	5,289.23	0.00	5,289.23
74696 - PP&E Expensed Items	0.00	7,681.46	0.00	7,681.46
74725 - Other I T S H	0.00	20,019.32	0.00	20,019.32
75105 - Facilities & Admin - Implement	0.00	260,069.61	0.00	260,069.61
75705 - Learning costs	0.00	14,974.92	0.00	14,974.92
75707 - Learning - subsistence allowance	0.00	4,104.06	0.00	4,104.06
75708 - Learning - subcontracts	0.00	2,958.66	0.00	2,958.66
75710 - Participation of counterparts	0.00	13,900.30	0.00	13,900.30
75712 - TrnWrkshp&Conf - Honorariums	0.00	8,036.89	0.00	8,036.89
76105 - Foreign Exch Transaction Loss	0.00	0.00	0.00	0.00
76120 - Unrealized Loss	0.00	2,926.19	0.00	2,926.19
76125 - Realized Loss	0.00	149.91	0.00	149.91
76130 - Unrealized Gain	0.00	-2,314.91	0.00	-2,314.91
76135 - Realized Gain	0.00	-682.70	0.00	-682.70
77305 - Salaries - IP Staff-TA	0.00	14,331.43	0.00	14,331.43
77630 - Dep Exp Owned - ITC	0.00	2,569.52	0.00	2,569.52
77660 - Dep Exp Owned -Vehicle	0.00	6,821.64	0.00	6,821.64
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>3,996,554.28</b>	<b>0.00</b>	<b>3,996,554.28</b>
<b>Fund : 30079 (EUROPEAN COMMISSION)</b>				
63340 - Proc trips/Rest & Recup-IP Stf	0.00	1,390.55	0.00	1,390.55
63365 - Special Oper Living Allow-IP	0.00	10,427.50	0.00	10,427.50
66105 - Overtime & Night Differential	0.00	523.86	0.00	523.86
71305 - Local Consult -Sht Term-Tech	0.00	11,874.59	0.00	11,874.59
71405 - Service Contracts-Individuals	0.00	44,149.01	0.00	44,149.01
71410 - MAIP Premium SC	0.00	33.45	0.00	33.45
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
71505 - UN Volunteers-Slipend & Allow	0.00	56,929.90	0.00	56,929.90
71530 - UNV-Rest and Recuperation	0.00	9,085.07	0.00	9,085.07
71590 - UNV HQ use only	0.00	6,601.50	0.00	6,601.50
71605 - Travel Tickets-International	0.00	8,411.00	0.00	8,411.00
71610 - Travel Tickets-Local	0.00	235.53	0.00	235.53
71620 - Daily Subsistence Allow-Local	0.00	7,903.62	0.00	7,903.62
71630 - Shipment	0.00	28,000.00	0.00	28,000.00
71635 - Travel - Other	0.00	44.13	0.00	44.13
72105 - Svc Co-Construction & Engineer	0.00	2,450.00	0.00	2,450.00
72210 - Machinery and Equipment	0.00	211,222.00	0.00	211,222.00
72215 - Transportation Equipment	0.00	11,684.21	0.00	11,684.21
72401 - Prefab structure/other buildin	0.00	186,422.20	0.00	186,422.20
72405 - Acquisition of Communic Equip	0.00	109,788.15	0.00	109,788.15
72505 - Stationery & other Office Supp	0.00	1,535.94	0.00	1,535.94
73125 - Common Services-Premises	0.00	27,900.08	0.00	27,900.08
73216 - Construction Cost	0.00	19,028.91	0.00	19,028.91
73406 - Maintenance of Equipment	0.00	3,942.98	0.00	3,942.98
73505 - Reimb to UNDP for Supp Svcs	0.00	9,256.55	0.00	9,256.55
73520 - Reimb UN Sys Entity Supp Svcs	0.00	261.42	0.00	261.42
74210 - Printing and Publications	0.00	32,200.00	0.00	32,200.00

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Combined Delivery Report By Project

UN Development Programme  
Report ID: unglodrp

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Run Time: 31-05-2013 09:05:26

Project id : 00064257 4.2a Community Security and Ar		Period : Jan-Dec (2012)		
Output # : 00081133 4.2a.2 Conflict Sensitive Devel		Impl. Partner : 02855 UNDP (Direct Execution)		
		Location : Sudan (Juba)		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74325 - Contrib.To CO Common Security	0.00	9,260.00	0.00	9,260.00
74510 - Bank Charges	0.00	1,031.63	0.00	1,031.63
74525 - Sundry	0.00	1,768.56	0.00	1,768.56
74725 - Other L.T.S.H.	0.00	86,448.48	0.00	86,448.48
75105 - Facilities & Admin - Implement	0.00	63,694.31	0.00	63,694.31
75707 - Learning – subsistence allowan	9,523.81	0.00	0.00	9,523.81
75711 - TrnWrkshp&Conf - Stipends	0.00	584.00	0.00	584.00
76120 - Unrealized Loss	0.00	855.91	0.00	855.91
76125 - Realized Loss	0.00	34.44	0.00	34.44
76135 - Realized Gain	0.00	- 118.18	0.00	- 118.18
Total for Fund 30079	9,523.81	964,861.30	0.00	974,385.11
Fund : 32045 (JPN-Partnership Devel. Pgm. PCF)				
62335 - Hazard Duty Station Allow-IP	0.00	2,789.62	0.00	2,789.62
83340 - Proc trips/Rest & Recup-IP Stf	0.00	10,045.60	0.00	10,045.60
63360 - Medical Exams(incl Pre-empl)	0.00	226.67	0.00	226.67
63365 - Special Oper Living Allow-IP	0.00	115,872.41	0.00	115,872.41
64307 - Appointment-Subsistence Allow	0.00	9,307.00	0.00	9,307.00
64308 - Appointments-Lump Sum	0.00	8,603.07	0.00	8,603.07
64309 - Appointment-Shipments	0.00	500.00	0.00	500.00
66105 - Overtime & Night Differential	0.00	918.18	0.00	918.18
71405 - Service Contracts-Individuals	0.00	3,474.08	0.00	3,474.08
71505 - UN Volunteers-Stipend & Allow	0.00	17,988.20	0.00	17,988.20
71510 - UNV Settling-In-Grant	0.00	4,783.69	0.00	4,783.69
71520 - UNV-Language Allowance	0.00	17.33	0.00	17.33
71530 - UNV-Resit and Recuperation	0.00	9,017.69	0.00	9,017.69
71535 - UNV-Medical Insurance	0.00	124.69	0.00	124.69
71537 - UNVs Security Evacuation	0.00	3,477.01	0.00	3,477.01
71540 - UNV-Global Charges	0.00	178.10	0.00	178.10
71545 - UNV-Home Leave Travel & Allowa	0.00	15.60	0.00	15.60
71550 - UNV-Resettlement Allowance	0.00	130.00	0.00	130.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,300.00	0.00	2,300.00
71590 - UNV HQ use only	0.00	2,221.23	0.00	2,221.23
71605 - Travel Tickets-International	0.00	- 7,406.98	0.00	- 7,406.98
71610 - Travel Tickets-Local	0.00	45,100.00	0.00	45,100.00
71620 - Daily Subsistence Allow-Local	0.00	27,216.70	0.00	27,216.70
71630 - Shipment	0.00	72,452.94	0.00	72,452.94
71635 - Travel - Other	0.00	3,319.36	0.00	3,319.36
72105 - Svc Co-Construction & Engineer	0.00	222.75	0.00	222.75
72135 - Svc Co-Communications Service	0.00	7,816.80	0.00	7,816.80
72210 - Machinery and Equipment	0.00	19,442.43	0.00	19,442.43
72215 - Transportation Equipment	0.00	398,911.60	0.00	398,911.60
72310 - Minerals, Mining & Metal Prdcts	0.00	220.00	0.00	220.00
72311 - Fuel, petroleum and other oils	0.00	350.00	0.00	350.00
72355 - Bednets, Anti-malarial	0.00	368.42	0.00	368.42
72399 - Other Materials and Goods	0.00	10,526.32	0.00	10,526.32
72401 - Prefab structure/other buildin	0.00	75,629.22	0.00	75,629.22
72405 - Acquisition of Communic Equip	0.00	124,956.47	0.00	124,956.47
72425 - Mobile Telephone Charges	0.00	1,800.00	0.00	1,800.00
72505 - Stationery & other Office Supp	0.00	4,503.69	0.00	4,503.69
72510 - Publications	0.00	1,333.33	0.00	1,333.33
72710 - Hospitality-Vouchered Expenses	0.00	466.67	0.00	466.67

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Project Id : 00064257 4.2a Community Security and Ar		Period :	Jan-Dec (2012)	
Output # : 00081133 4.2a.2 Conflict Sensitive Devel		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72715 - Hospitality Catering	0.00	301.94	0.00	301.94
73125 - Common Services-Premises	0.00	68,916.68	0.00	68,916.68
73410 - Maint. Oper of Transport Equip	0.00	20,527.89	0.00	20,527.89
73505 - Reimb to UNDP for Supp Svcs	0.00	12,318.48	0.00	12,318.48
74325 - Contrib.To CO Common Security	0.00	28,331.95	0.00	28,331.95
74505 - Insurance	0.00	7,307.79	0.00	7,307.79
74510 - Bank Charges	0.00	1,436.06	0.00	1,436.06
74525 - Sundry	0.00	3,761.77	0.00	3,761.77
75105 - Facilities & Admin - Implement	0.00	79,557.60	0.00	79,557.60
75705 - Learning costs	0.00	3,309.88	0.00	3,309.88
75707 - Learning - subsistence allowan	0.00	548.92	0.00	548.92
75710 - Participation of counterparts	0.00	7,802.95	0.00	7,802.95
75711 - TrnWrkshp&Conf - Stipends	0.00	589.82	0.00	589.82
75712 - TrnWrkshp&Conf - Honorariums	0.00	1,548.39	0.00	1,548.39
76125 - Realized Loss	0.00	387.61	0.00	387.61
76135 - Realized Gain	0.00	-596.36	0.00	-596.36
77840 - Dep Exp Owned - F&F	0.00	49.58	0.00	49.58
77680 - Dep Exp Owned -Vehicle	0.00	585.47	0.00	585.47
<b>Total for Fund 32945</b>	<b>0.00</b>	<b>1,215,886.09</b>	<b>0.00</b>	<b>1,215,886.09</b>
<b>Total for Dept : 47103</b>	<b>9,523.81</b>	<b>6,177,301.68</b>	<b>0.00</b>	<b>6,186,825.49</b>
<b>Dept: 47106 (South Sudan - Poverty Reductn)</b>				
<b>Fund : 36000 (PROGRAMME COST SHARING)</b>				
71505 - UN Volunteers-Stipend & Allow	0.00	42,036.00	0.00	42,036.00
71520 - UNV-Language Allowance	0.00	320.00	0.00	320.00
71535 - UNV-Medical Insurance	0.00	1,958.96	0.00	1,958.96
71540 - UNV-Global Charges	0.00	3,288.00	0.00	3,288.00
71545 - UNV-Home Leave Travel & Allowa	0.00	288.00	0.00	288.00
71550 - UNV-Resettlement Allowance	0.00	2,400.00	0.00	2,400.00
71590 - UNV HQ use only	0.00	5,029.13	0.00	5,029.13
72405 - Acquisition of Communic Equip	0.00	2,000.00	0.00	2,000.00
75105 - Facilities & Admin - Implement	0.00	4,012.41	0.00	4,012.41
<b>Total for Fund 36000</b>	<b>0.00</b>	<b>61,332.50</b>	<b>0.00</b>	<b>61,332.50</b>
<b>Total for Dept : 47106</b>	<b>0.00</b>	<b>61,332.50</b>	<b>0.00</b>	<b>61,332.50</b>
<b>Total for Output : 00081133</b>	<b>9,523.81</b>	<b>6,243,392.86</b>	<b>0.00</b>	<b>6,252,916.67</b>
<b>Project Total :</b>	<b>9,523.81</b>	<b>6,243,392.86</b>	<b>0.00</b>	<b>6,252,916.67</b>

Signed By :

*[Signature]*

Date

31 MAY 2013

Signed By :

Date



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*[Signature]*



UN Development Programme

Report ID: unglcdrp

Combined Delivery Report By Project

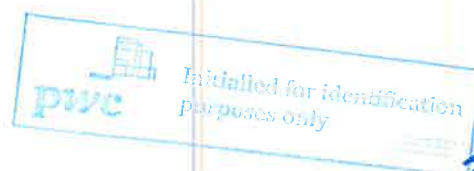
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Run Time: 31-05-2013 09:05:27

Selection Criteria:

Business Unit : SSD10  
Period : Jan-Dec (2012)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00081133

Project Id : ALL	Period : Jan-Dec (2012)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
47101 - South Sudan - Central	0.00	4,365.60	0.00	4,365.60
47102 - South Sudan - UN Dev Coord	0.00	393.09	0.00	393.09
47103 - South Sudan - Crisis Prev&Rcvr	9,523.81	6,177,301.68	0.00	6,186,825.49
47108 - South Sudan - Poverty Reductn	0.00	61,332.50	0.00	61,332.50





Funds Utilization

Selection Criteria :

Business Unit : SSD10  
Period : Jan-Dec (2012)  
Selected Project Id : ALL  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : 00081133

Project/Award: 00064257 4.2a Community Security and Ar

Period : As at Dec 31, 2012

Output #	00081133	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			30,229.51
Undepreciated Fixed Assets			111,980.46
Inventory			0.00
Prepayments			0.00
Commitments			994,950.41





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

Selection Criteria :

Business Unit : SSD10  
Selected Project(s): ALL  
Selected Fund Code : ALL  
Selected Output(s): 00081133

Project Id : ALL

Output # :

Impl. Partner : NONE

Description

Account

Fund

Donor

Amount

No Data found for the Selection Criteria



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UN Development Programme  
Report ID: unglcdp

### Combined Delivery Report By Project

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Run Time: 10-04-2013 13:04:48

Report ID: ungicorp

Project Id : 00064257 4.2a Community Security and Ar		Period :	Jan-Dec (2012)	
Output # : 00081135 4.2a.4 Support to County Suppo		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	Sudan (Juba)	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72715 - Hospitality Catering	0.00	10,287.10	0.00	10,287.10
73120 - Utilities	0.00	9,159.05	0.00	9,159.05
73125 - Common Services-Premises	0.00	148,746.42	0.00	148,746.42
73216 - Construction Cost	0.00	79,602.73	0.00	79,602.73
73410 - Maint, Oper of Transport Equip	0.00	4,907.81	0.00	4,907.81
73505 - Reimb to UNDP for Supp Svcs	0.00	52,116.81	0.00	52,116.81
73520 - Reimb UN Sys Entity Supp Svcs	0.00	522.83	0.00	522.83
74210 - Printing and Publications	0.00	971.97	0.00	971.97
74325 - Contrib.To CO Common Security	0.00	49,365.00	0.00	49,365.00
74510 - Bank Charges	0.00	7,289.49	0.00	7,289.49
74520 - Storage	0.00	9,195.52	0.00	9,195.52
74525 - Sundry	0.00	1,631.27	0.00	1,631.27
75105 - Facilities & Admin - Implement	0.00	137,820.34	0.00	137,820.34
75707 - Learning - subsistence allowan	0.00	146.04	0.00	146.04
76125 - Realized Loss	0.00	2,065.04	0.00	2,065.04
76135 - Realized Gain	0.00	-282.99	0.00	-282.99
77305 - Salaries - IP Staff-TA	0.00	42,006.72	0.00	42,006.72
77310 - Post Adjustment - IP Staff-TA	0.00	22,347.52	0.00	22,347.52
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	1,414.24	0.00	1,414.24
77320 - Assg hardship & mob allow-TA	0.00	11,626.64	0.00	11,626.64
77345 - Dep Allowances-IP Staff-TA	0.00	3,905.36	0.00	3,905.36
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	4,438.16	0.00	4,438.16
77365 - Spec Oper Living Allow-IP-TA	0.00	13,210.61	0.00	13,210.61
77375 - Contrib-Jl Staff Pens Fd-IP-TA	0.00	12,767.84	0.00	12,767.84
77385 - Contribution to Security	0.00	2,252.39	0.00	2,252.39
77386 - Contribution to ICT_TA	0.00	844.62	0.00	844.62
77395 - MAIP Premium TA/IP	0.00	112.63	0.00	112.63
77396 - PAYROLL MGT COST RECOVERY	0.00	450.66	0.00	450.66
77397 - Appendix D TA/IP	0.00	168.91	0.00	168.91
Total for Fund 30000	0.00	2,078,167.83	0.00	2,078,167.83
Total for Dept : 47103	0.00	2,078,167.83	0.00	2,078,167.83
Total for Output : 00081135	0.00	2,079,057.95	0.00	2,079,057.95
Project Total :	9,523.81	9,548,959.87	0.00	9,558,483.68

Signed By :

*Amanda K. K. K.*

Date :

16/04/13

Signed By :

Date :



Initialed for identification  
purposes only



UNDP SOUTH SUDAN

Fixed Assets Physical Verification Report as of 31 December 2013

Project Name: Community Security &amp; Arms Control (CSAC)

Project Number: 00081133

Bus unit	Asset ID	Profile ID	Description	Serial Number	Location	Acquisition Date	Currency	Cost	Quantity	Op unit	Dept	Impl Agency	Donor	Project	Fund code
SSD10	003085	COMN	Thuraya Phone SG2520	IMEI:35601300-630845-9	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003059	COMN	Thuraya Phone SG2520	IMEI:35601300-657685-7	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003062	COMN	Thuraya Phone SG2520	IMEI:35601300-659384-5	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003127	COMN	Thuraya Phone SG2520	IMEI:35601300-659892-7	UNDP Office/Rumbek/Lakes State	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003057	COMN	Thuraya Phone SG2520	IMEI:35601300-659293-8	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003093	COMN	Thuraya Phone SG2520	IMEI:35601300-654978-9	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,112.00	1	SSD	47103	001981	30000	00081133	00551
								6,672.00	6						
SSD10	003129	ITC	Dell Latitude E6500, Laptop Computer	CN-0W612R-12961-95K-3736-A00	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003099	ITC	Panasonic Tough Book, Laptop Computer	CF-30FTSAZAM	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2010	USD	4,695.96	1	SSD	47103	001981	30000	00081133	00551
SSD10	003010	ITC	Dell Latitude E6500, Laptop Computer	CN-0W612R-12961-95K-3895-A00	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003106	ITC	Dell Vostro 3500, Laptop Computer	CN-0N9KX-70166-07E-00CP-A00	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2009	USD	1,989.17	1	SSD	47103	001981	30000	00081133	00551
SSD10	003104	ITC	Dell Latitude E6500, Laptop Computer	DPN7MWX-A00-J502	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2011	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003094	ITC	Dell Latitude E6500, Laptop Computer	GWLC2N1	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003046	ITC	Dell Latitude E6500, Laptop Computer	27184661	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003038	ITC	Dell Latitude E6500, Laptop Computer	DPN.7MWJK	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2010	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003043	ITC	Dell Latitude E6500, Laptop Computer	3361329-1105	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	2,355.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003130	ITC	Dell Optiplex 380, Desktop Computer	1Y8RMNI	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2010	USD	1,081.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003128	ITC	Dell Optiplex 380, Desktop Computer	1Y8RMNI	SSPRC Office/Plot No. 20/Block 1/Nyakuron West/Juba	2010	USD	1,081.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003089	ITC	Dell Optiplex 380, Desktop Computer	1Y8RMNI	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	2010	USD	1,081.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003070	ITC	Dell Latitude E6420, Laptop Computer	D2738831	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,304.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003035	ITC	Dell Latitude E6420, Laptop Computer	HXC5853	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,304.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003033	ITC	Dell Latitude E6420, Laptop Computer	CW24851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,304.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003033	ITC	Dell Latitude E6420, Laptop Computer	F24851	UNDP Office/Wau/Warrap State	27/6/2011	USD	1,304.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003071	ITC	Dell Latitude E6420, Laptop Computer	SSQ13851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,304.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003128	ITC	Dell Latitude E6420, Laptop Computer	9W31851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,304.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003068	ITC	Dell Latitude E6420, Laptop Computer	FCR7851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,304.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003052	ITC	Dell Latitude E6420, Laptop Computer	7LCD851	CSAC Office Store/UNDP/Plot No. 21, Ministries Road/Juba	27/6/2011	USD	1,304.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003034	ITC	Dell Latitude E6420, Laptop Computer												
								36,045.13	20						
SSD10	003090	MTRV	Toyota Land cruiser, Station Wagon, HZJ105L-GCMRS, UN2 163 RSS	JTECB011901027332	UNDP Office/Plot No. 21, Ministries Road/Juba	2006	USD	28,000.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003054	MTRV	Toyota Land cruiser, Hard Top, HZJ76L-RKMMSV, UN2 17 RSS	JTGE8731699001260	UNDP Office/Plot No. 21, Ministries Road/Juba	2008	USD	31,500.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003055	MTRV	Toyota Land cruiser, Station Wagon, HZJ105L-GCMRS, UN2 65 RSS	JTECB011301027942	UNDP Office/Plot No. 21, Ministries Road/Juba	2008	USD	31,500.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003096	MTRV	Toyota Land cruiser, Hard Top, HZJ78L-RKMRS, UN2 164 RSS	JTEEB711500024436	UNDP Office/Plot No. 21, Ministries Road/Juba	2004	USD	52,010.00	1	SSD	47103	001981	30000	00081133	00551
SSD10	003123	MTRV	Toyota Land cruiser, Hard Top, HZJ76L-RKMRS, UN2 182 RSS	JTEEB711607015637	UNDP Office/Plot No. 21, Ministries Road/Juba	2012	USD	55,003.16	1	SSD	47103	001981	30000	00081133	00551
SSD10	003056	MTRV	Toyota Land cruiser, Hard Top, HZJ76L-RKMRS, UN2 183 RSS	JTEEB711607015685	UNDP Office/Plot No. 21, Ministries Road/Juba	2012	USD	55,003.16	1	SSD	47103	001981	30000	00081133	00551
SSD10	003131	MTRV	Tools Box		Container No. 27/LINMISS Logbase/Tongpiny/Juba	2010	USD	3,922.49	1	SSD	47103	001981	30000	00081133	00551
								256,938.81	7						

Total

299,655.94

PREPARED BY:  
(Project Associate/Assistant)Moses Lokidem James  
Logistics Associate | CSAC

Signature &amp; Date

CERTIFIED BY:

Fatuma Hassan  
Operations Specialist | CSAC

Signature &amp; Date

CERTIFIED BY:  
(Project Manager)Sam Muhumure  
Project Manager | CSAC

Signature &amp; Date

CLEARED BY:  
(Team Leader)Lealem Berhamu  
Team Leader | DGS

Signature &amp; Date

CLEARED BY:  
(Assets department (IPS/CS compliance))Anthony Abogo  
Assets Management Associate | Operations

Signature &amp; Date

APPROVED BY:  
(RR/CD/DCD)Mulugheta Abebe  
Deputy Country Director | Operations

Signature &amp; Date



## ***Statement of management's responsibilities***

It is the responsibility of **the management team** to prepare the special purpose financial statements for each financial year which **give** a true and fair view of the state of affairs of **UNDP South Sudan**, Project number 00064257 – 'Community Security and Arms Control', as at the end of the financial year and of the results for that year. **Management** are also required to ensure **UNDP South Sudan** keeps proper accounting records, which **disclose** with reasonable accuracy at any time the financial position of Project number 00064257. They are also responsible for safeguarding the assets procured under Project number 00064257.

Management accept responsibility for the special purpose financial statements, which have been prepared on a modified **cash** basis supported by reasonable and prudent judgments and estimates, in conformity with the organization's accounting policies set out in the report. Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of Project number 00064257 – 'Community Security and Arms Control ' and of its results for the year. Management further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.



Project manager  
CSAC project



Deputy Country Director, Operations  
UNDP South Sudan

