



AUDIT

OF

UNDP SOUTH SUDAN

ACCESS TO JUSTICE AND RULE OF LAW

(Directly Implemented Project No. 77970, Output Nos. 88485, 88486, 88487, 88488)

Report No. 1519

Issue Date: 31 August 2015

**Report on the Audit of UNDP South Sudan
Access to Justice and Rule of Law
(Project No. 77970, Output Nos. 88485, 88486, 88487, 88488)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through TMK & Company Certified Public Accountants (the audit firm), conducted from 8 to 19 June 2015 an audit of Access to Justice and Rule of Law (Project No. 77970, Output Nos. 88485, 88486, 88487, 88488) (the Project), which is directly implemented and managed by the UNDP Country Office in South Sudan (the Office). This was the first audit of the Project.

The audit work covered financial transactions as well as internal controls and systems for the purpose of expressing an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations, as well as assess compliance with UNDP regulations, rules, policies and procedures and donor agreements. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2014 and the accompanying Funds Utilization statement¹ as of 31 December 2014 as well as Statement of Assets as of 31 December 2014. It also reviewed the relevant systems, procedures and practices in place as they relate to the Project, in the areas of: organization and staffing, project management, human resources management, financial and cash management, procurement, asset management, information systems and general administration. The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Overall audit rating

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

Project Expenditure		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
5,611	Unqualified	346	Unqualified

Key recommendations: Total = 3, high priority = 1

The audit resulted in three recommendations, which aim to ensure the following: (a) safeguarding of assets (Recommendations 1 and 2, medium priority; and (b) effectiveness and efficiency of operations (Recommendation 3, high priority).

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

The two medium recommendations include actions to address the use of fully depreciated assets by the Project and delays in submitting the year-end assets certification report.

For high (critical) priority recommendations, 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. The high (critical) priority recommendation is presented below:



Defects related to civil works carried out on site (Issue 3)

At one civil works site, which was funded and managed by the Project, one hall's floor tiles had loosened off the floor within one year after handover to the implementing partner, resulting in reputational risks for UNDP.

Recommendation: The Office should assess whether the contractor is responsible for using low quality materials and if this is the case, the Project Board should insist on the contractor meeting the total cost of the required repairs, as well as carrying out the repair work as soon as possible.

Management comments and action plan

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



Helge S. Osttveiten
Director
Office of Audit and Investigations

UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
SOUTH SUDAN OFFICE

PROJECT NUMBER: 00077970

PROJECT: ACCESS TO JUSTICE AND RULE OF LAW

PROJECT OUTPUT Nos: 00088485, 00088486, 00088487 and 00088488

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



TMK & Company

Certified Public Accountants

Date: 12 August 2015

Director, Office of Audit and Investigations

Ref: Audit report and management letter of United Nations Development Programme (UNDP) South Sudan Direct Implementation Module (DIM) project number 00077970 'Access to Justice and Rule of Law', output numbers 00088485, 00088486, 00088487 and 00088488, for the year ended 31 December 2014.

In accordance with the scope of work contained in the contract for professional services between United Nations Development Programme (UNDP) and TMK & Co, for the audit of DIM projects for the financial year 2014, we have carried out a financial audit and an audit to assess the internal controls of UNDP South Sudan directly implemented project number 00077970, output numbers 00088485, 00088486, 00088487 and 00088488 for the year ended 31 December 2014.

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

1. Background

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

2. Objectives, scope and approach of the audit.

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

3. Executive summary

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

4. Financial report

This section presents our independent auditor's report to UNDP on the project's financial statements for the year ended 31 December 2014.

5. Management letter

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

6. Follow up of prior year audit recommendations

This section gives the auditor's assessment and comments on the status of implementation of prior period audit recommendations (where applicable).

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

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

We look forward to working with you again.

Yours sincerely,

For and on behalf of TMK & Co.

Tom Mpagi,

Engagement Partner.



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Annexes

Annex 1:	Combined Delivery Report
Annex 2:	Statement of Assets and Equipment

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

List of Acronyms

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

ToR	Terms of Reference
UN	United Nations
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
UNHRDDP	United Nations Human Rights Due Diligence Policy
USD	United States Dollar

1. Background

1.1 Background of United Nations Development Programme

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

1.2 Background of the project

The Access to Justice and Rule of Law (A2J/RoL) project contributes to the South Sudan Development Plan's (SSDP), Conflict Prevention and Security Pillar. The SSDP Rule of Law Sector Objective is "to strengthen the Rule of Law in South Sudan by enforcing and maintaining law and order, providing equitable access to justice and a functioning criminal justice system, increasing security in communities and promoting and protecting human rights for all." The project also contributes to the United Nations Development Assistance Framework (UNDAF) Outcome Five: "Access to Justice and the Rule of Law improves."

UNDP's A2J/RoL project supports rule of law institutions (Judiciary of South Sudan (JoSS), Ministry of Justice (MoJ), Ministry of Interior (MoI), South Sudan National Police Service (SSNPS) and National Prisons Service of South Sudan (NPSSS), traditional justice and community level interventions through a sector-wide holistic programme designed to increase the availability, affordability, adaptability and acceptability of justice services in South Sudan. The key strategic objectives of the project are:

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

With the December 2013 crisis and the subsequent escalation of conflict in the country, the operating environment changed drastically. UNDP staff had to be evacuated on account of the volatile security situation following the events of 15 Dec 2013. Staff only returned in the second quarter of 2014 when the security situation improved slightly. This resulted in the reduction of UNDP's field presence from nine to five states. To effectively respond to the crisis, UNDP's programmatic support to rule of law institutions has been guided by the United Nations Country Team (UNCT) Programme Criticality Analysis, Conflict Sensitivity Analysis and conformity to the United Nations Human Rights Due Diligence Policy.

Notwithstanding the difficult operating environment, the project continued to provide technical and advisory support to the JoSS, MoJ, SSNPS, NPSSS, and Civil Society Organizations (CSOs).

Through co-located Chief Technical Advisors (CTAs), Rule of Law Officers (RoLOs) and Law Enforcement Advisors (LEAs).

1.3 Background of the output/activity

1.3.1 Output Project 00088485- Increased access to justice to citizens of South Sudan

The project's special focus is on vulnerable groups and women and its objectives and key expected results are;

Improved access to justice for vulnerable groups:

A total of 1,369 cases, including 1,109 Sexual and Gender-Based Violence (SGBV) cases, and 260 cases involving children in conflict with the law were handled by the Special Protection Units (SPUs). A total of 101 missing children were reunited with their families and 204 persons were provided with protection through interventions by SPU personnel.

A total of 193 Southern Sudan National Police Service (SSNPS) personnel (116 male, 77 female) were trained in order to improve services provided to SGBV survivors, women and children in eight SPUs in five states (Eastern Equatorial State, Western Equatorial state, Central Equatorial State, Northern Bahr-el Ghazal and Western Bahr-el Ghazal). Further, the Project initiated renovations of SPUs in five states and provided furniture and IT equipment.

Increased community access to the Police:

Community access to the Police was significantly enhanced with the establishment and operationalization of the first pilot Emergency Call Centre (ECC) in Juba on 15 July 2014. The ECC provides emergency response to the public 24 hours a day, every day of the week. From 15 July to 31 December 2014, the ECC received 6,083 calls, including 171 calls related to SGBV. It is an important step towards professional police response to community security needs. A total of 648 (639 male, 9 female) police emergency responders were trained by UNDP and Gesellschaft für Internationale Zusammenarbeit (GIZ). The pilot ECC is also the first public-private partnership venture involving the Ministry of Interior (MoI) - Police, Ministry of Telecommunications and Postal Services (MoT), development partners (UNDP and GIZ), and mobile service providers (MTN, Zain, Vivacell, and Gemtel).

Space for dialogue on transitional justice created:

In 2014, national stake holders and civil society initiated dialogue on transitional justice. The MoJ, with UNDP's technical support, hosted a workshop on transitional justice, bringing together stakeholders in government and civil society with the aim of raising awareness on transitional justice and options for sustainable peace and reconciliation in South Sudan. The project also produced an options paper and legal advisories relating to various transitional justice options as well as their implementation. A total of forty (37 male, 3 female) judges and 30 prosecutors (26 male, 4 female) increased their knowledge and skills in international criminal justice.

The expenditure reported under this output for FY 2014 was USD 1,060,184.96 (Note 4.4.3)

1.3.2 Output 00088486- Reduction of case backlog

Improved case management and documentation systems in rule of law institutions:

Policies and forms relating to case management and the delivery of legal aid were developed during the period under review. With the project's support, a five day study tour on case management for prosecutors (all male) was conducted to the Directorate of Public Prosecution of Uganda to learn from best practices. As a result, cases statistics are reported in a more consistent and coherent manner. Similarly, a case management learning mission was conducted for the Judiciary of South Sudan to Kenya. The study tours by the Judiciary of South Sudan (JoSS) and the Ministry of Justice (MoJ) to Kenya and Uganda respectively facilitated high level peer to peer exchanges enabling learning and provided viable models for replication in South Sudan. As a result, JoSS commenced policy development; and MoJ successfully rolled out a case management system at national level and in three states. An inmate statistics template was adopted by National Prison Service of South Sudan (NPSSS). Compilation of monthly case management statistics commenced with support from the project, which included helping the rule of law institutions to finalize forms, registers, and law books, and providing ICT equipment.

Improve coordination among Rule of Law (RoL) actors at state level:

Thirty nine Rule of Law forums were held across five states (Western Equatoria, Eastern Equatoria, Central Equatoria, Western Bahr el Ghazal and northern Bahr el Ghazal) and were attended by 947 (648 male, 299 female) participants. Apart from serving as coordination mechanisms, the forums helped to address arbitrary detentions and juvenile justice issues. A total of 278 people were released as a result of the forums.

Expenditure incurred under this output for FY 2014 was USD 1,845,343.69 (Note 4.4.4).

1.3.3 Output 00088487 – Support Harmonization (Traditional and formal justice sector)

Harmonization of customary and formal justice systems supported:

Ascertainment of customary laws of 14 communities was completed. Volume 1 and 2 of the Ascertainment of Customary Law were printed and disseminated while Volume 3 is under print. A Traditional Leaders' Training Manual was finalized, printed and disseminated. An annual forum of traditional leaders was held with the aim of seeking avenues of making the informal justice system more responsive and effective in meeting the needs of justice as well as identifying entry points for traditional leaders to contribute to the on-going peace process in South Sudan. The forum resolved to engage Government on increasing the jurisdiction of customary courts.

Expenditure incurred under this output for FY 2014 was USD 184,816.93 (Note 4.4.5).

1.3.4 Output 00088488 - Capacity of Police, Prisons, MoJ, Judiciary and legal aid services strengthened

Continued support to improve accountability in the Police and Prisons Services:

Twelve machines and accessories for police and five for prisons were procured. National Joint Registration Committees of police and prisons services were reactivated for data validation including payroll reconciliation, vetting, and issuing of identity cards.

Strengthened trust-building between Police and community:

Thirty Police-Community Reconciliatory Committee (PCRC) meetings were held in 2014 in Western Equatoria, Eastern Equatoria, Central Equatoria, Western Bahr el Ghazal and northern Bahr el Ghazal and were attended by 812 (612 male, 200 female) police and community members. The increased participation of the community in these meetings indicated the improved interaction between the police and community and PCRC efforts also resulted in tribal leaders coming together to address security issues and the establishment of neighborhood watch groups in four states.

Expenditure incurred under this output for FY 2014 was USD 2,521,035.37 (Note 4.4.6).

2. Objectives, scope and approach 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 00077970 'Access to Justice and Rule of Law', for the year ended 31 December 2014 in accordance with the International Standards on Auditing (ISA).

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

- Expressing an opinion on whether the financial expenses incurred by the project over the period 1st January to 31st December 2014 and the funds utilization as at the end of 31st December 2014 are presented in accordance with UNDP accounting policies and that the expenses incurred were:
 - (i) In conformity with the approved project budgets;
 - (ii) For the approved purposes of the project;
 - (iii) In compliance with the relevant regulations and rules, policies and procedures of UNDP; and;
 - (iv) Supported by properly approved vouchers and other supporting documents. The Combined Delivery Report (CDR) and the accompanying Funds Utilization Statement is the mandatory and official statement of expenses and funds utilization to be certified. Other forms of statement of expenses that may be prepared by a project office are not accepted.
- Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31st December 2014. This statement must include all assets available as at 31 December 2014 and not only those purchased in a given period. Where a DIM project does not have any assets or equipment, it will not be necessary to express such an opinion.
- Expressing an opinion on whether the statement of cash held by the project presents fairly the cash and bank balance of the UNDP project as at 31st December 2014. Disbursements made against a DIM project are usually financed from the regular country office bank accounts. Exceptionally, a dedicated bank account may be opened and used solely for the cash transactions of a DIM project, e.g. if the project is in a remote location. The Audit Firm is required to express an opinion on the Statement of Cash only where a dedicated bank account for the DIM project has been established. In cases where the cash transactions of the audited DIM project are made through the country office bank accounts, this type of opinion is not required.

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

2.2 Scope of the audit

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

A: Financial audit

- a) The expenditure incurred and recorded in the Combined Delivery Reports (CDR) of the project number 00077970 'Access to Justice and Rule of Law' for the year ended 31 December 2014 and the funds utilization statement as at 31 December 2014, as reported by the UNDP office in South Sudan;

b) The value and existence of the fixed assets held by the project number 00077970 'Access to Justice and Rule of Law' as at 31 December 2014; and

c) The value and existence of cash held by the project number 00077970 'Access to Justice and Rule of Law' as at 31 December 2014 either as cash at hand or in the bank account (where applicable).

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

2.3 Audit approach and methodology

To fulfill the Terms of Reference detailed in the audit scope above, we have conducted the following audit procedures:

- Reviewed the expenditure as presented in the Combined Delivery Reports (CDR) against the project number 00077970 'Access to Justice and Rule of Law' for the year ended 31 December 2014 and ensured that it is in line with the project document's major activities as specified in the financing agreements signed between the donors and UNDP;
- Reviewed the project's reports and records located at the UNDP South Sudan country office;
- Determined that the budget account description to which the expenditure was posted is appropriate;
- Determined that the fund utilization and transactions made accurately reflect the operations of the project;
- Reviewed the project's payment vouchers and their third party supporting documents in relation to advances, commitments and assets as presented in the fund utilization statement against the project number 0007790 'Access to Justice and Rule of Law' for the year ended 31 December 2014;
- Obtained and reviewed the project's asset register and ensured ownership, insurance and existence of these assets by the project;
- Tested the compliance with the donor terms and conditions;
- Determined whether UNDP complied with the reporting requirements of the donors;
- Assessed to determine whether UNDP complied with the principles of procurement as described in the UNDP financial regulations and policies.
- Obtained an understanding of the internal control environment and assessed the design and adequacy of the accounting systems and control procedures, applicable to the administration and implementation of the project; and
- Tested the operating effectiveness of the identified controls and assessed control risk.

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



TMK & Company

Certified Public Accountants

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 00077970 'Access to Justice and Rule of Law' as presented in the Combined Delivery Report (CDR) for the year ended 31 December 2014.

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

3.1 Summary of audit findings

3.1.1 Funding

There were four outputs funded under this project. As at 31 December 2014, total project funding from donors and UNDP amounted to USD 9,124,553.01.

3.1.2 Expenditure

Total project expenditure amounted to USD 5,611,380.95 leaving a surplus of USD 3,513,172.06 for the period 01 January 2014 to 31 December 2014.

3.1.3 Summary of audit opinions

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

3.1.4 Internal control structure

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

We noted the following internal control weakness during the project implementation for the period 01 January 2014 to 31 December 2014:

Management letter reference No.	Description	Risk rating/priority
6a.	Fully depreciated vehicles that are still being used by the project contrary to Section 4.1.3 of the UNDP's PPOP.	Medium
6a.	Late submission of an asset certification report.	Medium

9b.	Defects related to civil works at Juba University.	High
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Detailed findings and recommendations are in the management letter at section 5 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), the Funds utilization statement, Statement of Assets and Equipment, and Statement of cash position of the UNDP project number 00077970 'Access to Justice and Rule of Law', for the year ended 31 December 2014 as per the contract signed between TMK & Co. and UNDP Office of Audit and Investigations.

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

The engagement leader responsible for the audit resulting in this summary is **CPA 211, Tom Mpagi**



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4. Financial report

4.1 Independent auditors' report

Report of the independent auditor to UNDP on the audit of the financial statements of project number 00077970 'Access to Justice and Rule of Law' for the year ended 31 December 2014

4.1.1 Certification of funds utilisation statement

We have audited the accompanying Combined Delivery Report (CDR) and funds utilisation statement of project number 00077970 'Access to Justice and Rule of Law' for the year ended 31 December 2014, as set out on section 4.2 of this report which comprises of the income and expenditure statement for the year ended 31 December 2014 and a summary of significant accounting policies and other explanatory notes.

Project management'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 in 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 fairly, in all material respects, the expenditure of US\$ 5,611,380.95 incurred by the project number 00077970 'Access to Justice and Rule of Law' for the period 01 January 2014 to 31 December 2014 in accordance with UNDP accounting policies described in section 4.3 of this report and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

4.1.2 Certification of statement of assets and equipment

We have audited the accompanying statement of assets and equipment of project number 00077970 'Access to Justice and Rule of Law' as at 31 December 2014.

Project management's responsibility

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

Auditor's responsibility

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

Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the preparation of the 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 the programme 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 presents fairly, in all material respect, the balance of inventory of the UNDP project number 00077970 'Access to Justice and Rule of Law', amounting to asset expenditure of USD 346,382.77 at cost, as at 31 December 2014, in accordance with the UNDP accounting policies described in section 4.3 of this report.

4.13 Certification of statement of cash position

The DIM project number 00077970 'Access to Justice and Rule of Law' did not maintain a dedicated bank account. Consequently, we have not expressed an opinion on the cash position as at 31 December 2014.

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

TMK & CO.

TMK & CO.

Certified Public Accountants

6th Floor, Southern Wing, Workers House

Plot 1 Pilkington Road

Kampala, Uganda.



12 August 2015

4.2 Funds utilisation statement

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

	Notes	1 st January 2014 to 31 December 2014
Income		USD.
UNDP Transfers	4.4.1	939,595.00
Income from Donors	4.4.2	8,184,389.95
Other income (foreign exchange gains realized)		568.06
Total fund available for use		9,124,553.01
Expenditure		
Output 00088485- Access to Justice for Citizens	4.4.3	1,060,184.96
Output 00088486- Reduction of Case Backlog	4.4.4	1,845,343.69
Output 00088487- Support Harmonization	4.4.5	184,816.93
Output 00088488- Capacity Development	4.4.6	2,521,035.37
Total Expenditure		5,611,380.95
Ending fund balance	4.4.7	3,513,172.06

The above funds utilisation statement and the accompanying notes at 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 1 of this report.

4.3 Basis of preparation of financial statements

UNDP adopted International Public Sector Accounting Standards (IPSAS) as of 1 January 2012. The attached -Combined Delivery Report (CDR) and Funds utilization statement have been prepared based on UNDP accounting policies.

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

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

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

4.4 Notes to the statement of income and expenditure**4.4.1 UNDP funding**

This relates to UNDP internal funding to the project in the period under review. A total amount of USD. 939,595.00 was the amount set up in the Atlas system from the pool as the project budget.

4.4.2 Income from donors

For the period 01 January 2014 to 31 December 2014, UNDP South Sudan received an amount of

USD.8, 184,389.95 from different donors as shown below for project activities:

Donor Agency	Outputs				Total
	No.00088485 Amount(USD)	No.00088486 Amount(USD)	No.00088487 Amount(USD)	No.00088488 Amount(USD)	Amount (USD)
Japan	1,120,000.00	1,721,844.83	-	700,000.00	3,541,844.83
DFID	235,109.72	-	-	240,000.00	475,109.72
BPPS	213,597.00	-	45,283.00	-	258,880.00
Netherlands	606,744.00	597,244.00	227,910.00	1,868,102.00	3,300,000.00
EC	-	-	2,349.00	1,477.43	3,826.43
DFAIT	-	-	21,085.30	-	21,085.30
Norway	-	-	-	541,117.48	541,117.48
IDA	-	-	-	42,526.19	42,526.19
Total	2,175,450.72	2,319,088.83	296,627.30	3,393,223.10	8,184,389.95

4.4.3 Output 00088485 – Access to Justice for Citizens

The total cost for the above output was USD 1,060,184.96.

The costs under this output were incurred on the activities below:

Activity	Amount (USD)
Acquisition of communication equipment	26,509.57
Support to CBO	53,480.64
Support to MOJ Legal Aid	30,749.85
Emergency Support to Women	241,684.39
Support to Vulnerable groups	191,697.85
Credible transactional justice	315,161.15
Legal Aid CBO	35,912.34
Mobile Legal Aid clinic	2,788.07
Justice and confidence centre	32,578.92
Legal Aid service delivery	50,442.99
National Rule of Law Forum	11,440.77
Emergency Support to Women	67,738.42
	<hr/>
	1,060,184.96

4.4.4 Output 00088486– Reduction of Backlog

The total cost for the above output was USD 1,845,343.69

The costs under this output were incurred on the activities below:

Activity	Amount (USD)
Case Management System	1,483,341.54
RoL institutions coordination	95,824.71
Pilot Mobile Court	252,735.67
Alternatives to imprisonment	13,441.77
	<hr/>
	1,845,343.69

4.4.5 Output 00088487– Reduction of Backlog

The total cost for the above output was USD 184,816.93

The costs under this output were incurred on the activities below:

Activity	Amount (USD)
Ascertainment of Customary law	144,251.23
Regulation- traditional courts	4,990.34
Ascertainment of Customary law	29,875.36
A2J/ ROL Perception Survey	5,700.00
	<hr/>
	184,816.93

4.4.6 Output 00088488– Capacity Development

The total cost for the above output was USD 2,521,035.37

The costs under this output were incurred on the activities below:

Activity	Amount (USD)
Japan-partnership Development Programme	(14,420.95)
Alternative Dispute Mechanism	10,913.75
Cross- cutting training	201,941.07
Construction/ Renovation	329,660.98
Project management	903,627.70
Case management systems	232,575.23
Case management (JOSS)	390,617.63
Human Rights awareness	106,629.41
Prison infra-structure	800.00
Conflict affected people	128,724.78
Project management	229,965.77
	<hr/>
	2,521,035.37
	<hr/>
Total Expenditure for all outputs	5,611,380.95

4.4.7 Ending fund balance

The fund balance as at 31 December 2014 was USD 3,513,172.06.



TMK & Company

Certified Public Accountants

5. Management letter

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

We have audited the financial statements of the project number 00077970 'Access to Justice and Rule of Law' for the year ended 31 December 2014 and issued our report on it, as detailed in section 4.1 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 from material misstatements.

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

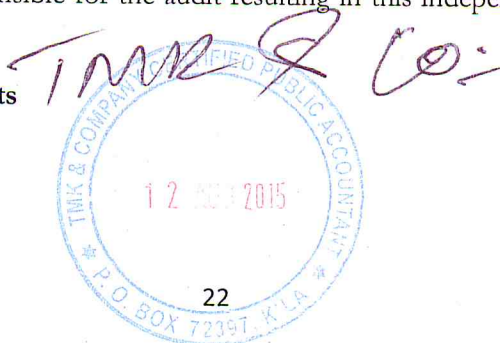
In planning and performing our audit of the financial statements of project number 00077970 'Access to Justice and Rule of Law' for the year ended 31 December 2014, we assessed the internal control environment in accordance with the Institute of Internal Auditors International Professional Practices Framework (IPPF). With respect to internal control, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the project's financial statements and not to provide an opinion on internal control. Accordingly, we do not express such an opinion.

Our consideration of internal 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.

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

TMK & Co.
Certified Public Accountants
Workers' house
Plot 1 Pilkington Road
Kampala, Uganda.



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	No. of recommendation	Comments
1. Organisation and staffing		
a. There are effective work flows and management arrangements which include assignment of authority, accountability and responsibility to staff.		<p>We reviewed the staffing structure and workflow management in UNDP South Sudan office and established that there were effective work flow processes guided by an organogram that captures 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>
2. Programme and project management		
a. Controls over approval of project funds expenditure.		<p>We obtained and reviewed the project documents. There was adequate segregation of duties for the expenditure approval and authorization process.</p> <p><u>Late approval of annual work plan/budget</u></p> <p>Observation: The UNDP operational guidelines of the internal control framework requires the UNDP office to prepare an annual work plan to be approved by the designated officials. The work plan should form a basis for implementation of project activities. Our review noted delays in the approval of the annual work plan of the project in the year under review. The work plan was approved by the Country Director on 10th June 2014; six months after the beginning of the year. The government representative on the other hand did not sign the work plan which is contrary to section 1.1(b) of the DIM programme and operations policies and procedures.</p> <p>We however received adequate explanations for the delay in approval of the work plans by the Country Director and the government counterpart. Management attributed this to the prevailing security threats in Southern Sudan at the time.</p>
b. Consistent monitoring of project status to ensure its implementation is in line with the objectives of the project.		<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>

Area subject to Assessment	No. of recommendation	Comments
		<p><u>Low budget consumption</u></p> <p>We were required under the terms of reference to assess the implementation of project activities towards the achievement of project objectives. We reviewed the project budget vis-à-vis the implemented budgeted activities to assess whether budgeted activities were implemented as planned. We noted a low budget consumption rate of 70% of the total annual project budget. The project was only able to utilize USD 5,611,380.95 out of a total annual project budget of USD 8,048,613.00 representing a consumption rate of 70% for the financial year under review.</p> <p>Underutilization of the budgeted funds means that some output targets were not achieved in the period under review.</p> <p>The low budget consumption also poses a reputation risk to UNDP for poor project delivery.</p> <p>We received satisfactory explanation for the above weakness. Management attributed this to the prevailing security threats in Southern Sudan at the time.</p> <p><u>Management response and action plan</u></p> <p>Following the outbreak of conflict in December 2013, project staff were evacuated and only returned to their duty station at the end of the first quarter. This project thus lost one project implementation quarter. On their return, due to the ongoing conflict and insecurity, the project contracted from 9 to 5 states and reduced staff by 27%. In addition, a programme review and vetting by OHCHR under the Secretary General Human Rights Due Diligence Policy (HRDDP) recommended a limitation of police/prisons related activities to ensure avoidance of activities that may escalate human rights violations; while the changed UN Mission mandate precluded partnership for capacity development as had been the practice. While, a project conflict sensitivity analysis recommended project implementation through implementing partners, implementing partners became difficult to source due to lack of capacity. The project could thus not deliver to the planned scale.</p>

Area subject to Assessment	No. of recommendation	Comments
		<ol style="list-style-type: none"> 1. The country office <u>undertakes to fully implement the multi-year budgeting policy</u> to ensure a distinction between annual budgets versus available resources. 2. To aid in increased delivery, the country office <u>undertakes to reschedule the annual work plan process</u> to ensure timely counterpart approval and signature; and where they are unavailable to clearly document the process to obtain approval. 3. The country office operates a Direct Implementation Modality, and <u>undertakes to ensure adequate human resource planning</u> is an integral part of programme design and planning phases to strengthen programme delivery.
<p>c. Existence of project implementation structures as detailed in the project document.</p>		<p><u>Proproject Board meetings were not held during the year</u></p> <p>We reviewed the project document to ensure that the project structures were instituted and the project management team was recruited as per the project management arrangements.</p> <p>The project was implemented under the Direct Implementation Modality (DIM) in which UNDP was to act as the implementing partner for the project with a management structure to manage the project to its conclusion. The management structure consisted of roles and responsibilities that bring together the various interests and skills involved and required by the project.</p> <p>We noted that no Project Board meetings were held during 2004. The first Proproject Board meeting took place on 28th May 2015. However, regular project output level board meetings were held during the year.</p> <p>The absence of a key component of the project's management arrangement can affect the smooth running of the project since specific roles like the oversight role of the Board may not be adequately carried out.</p> <p>We received satisfactory explanation from management in relation to the above observation, it was attributed to the difficult working conditions</p>

Area subject to Assessment	No. of recommendation	Comments
		<p>that were a direct consequence of the December 2013 fighting in South Sudan.</p> <p>Management response and action plan</p> <p>The absence of regular programme meetings in 2014 was caused by both the GRSS and donor partners' positioning within the conflict environment, which rendered rule of law programming politically sensitive, and thus limited contact between these stakeholders. The project mitigated this impasse through bilateral engagement with stakeholders serving as a coordinator and liaison between the parties on key programme issues. This enabled continued project strategic oversight.</p> <p>1. The project has now been able to secure commitment for regularized board meetings in 2015 and going forward.</p>
d. Frequent communication/update to the steering committee or the project board.		<p>We verified that there was objective and independent monitoring of the project through reports to the relevant project outputs board meetings.</p> <p>We obtained and reviewed the minutes of the output board meetings held on a quarterly basis.</p>
3. Human resources		
a. Human resources recruitment process is competitive and transparent.		<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> <p><input type="checkbox"/> Vacancy announcement on available post;</p> <p><input type="checkbox"/> Competition, job-specific assessment of skills and competencies in</p> <p>short listing staff and interviewing of the shortlisted staff; and</p> <p><input type="checkbox"/> Verification of relevant qualifications and credentials, including reference checks on short listed staff.</p>
b. Effectiveness of the management of project personnel.		<p>We checked the management of staff personnel, we did not come across weaknesses in staff management. We verified that there was proper and adequate staffing during the period under review.</p>

Area subject to Assessment	No. of recommendation	Comments
		<p>From the personnel files, we checked the management of staff and found that performance evaluation was done and records of leave were maintained. The personnel files also contained the contracts of the respective staff.</p> <p>The payroll is centrally processed at UNDP Office in Copenhagen. The global payroll administrator verifies the benefits and entitlements of staff and creates one time recurring earnings and deductions.</p> <p>Payroll validation and the initial signoff are done by the global payroll administrator in Copenhagen. The Deputy Country Director- Operations authorizes the payroll by performing the payroll final signoff. This approval confirms the payroll amounts are correct and ready for disbursement, and he or she automatically sends an email notification to the global payroll services to request payroll finalization. Once payroll is processed, the country office administers the disbursement of amounts to the respective employees' accounts.</p>
4. Finance		
a. Safe custody and adequate management of cash is in compliance with UNDP policies.		<p>We checked the controls around cash management and established that a 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, all funds received and disbursed were done through the UNDP bank account.</p>
b. Expenses incurred are as per approved budgets.		<p>We checked that the expenditure incurred under this project was in line with the project work plans and the available funds. Expenditure was incurred in accordance with the work plan and there was no funding deficit incurred in the period under review.</p>
c. Controls around disbursements, payments and cash advances to field offices and project staff.		<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>

Area subject to Assessment	No. of recommendation	Comments
		<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 without having to make the journey. For each authorized mission, an approved travel request was required prior to finalizing travel arrangements (issuing tickets, DSA and travel advance).</p>
5. Procurement		
a. Procurement is competitive, transparent and in accordance with UNDP policies and procedures.		<p>UNDP South Sudan country office had a procurement department for contracting and awarding tenders to various suppliers. The procurement 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>
b. Appropriate assessment of goods is performed on delivery and performance of contractors is monitored before payment.		<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>
6. Asset management		
a. Project assets are adequately recorded, safeguarded, monitored and periodic verification of the assets performed.		<p>We obtained a fixed asset register for the assets held by the project as at the end of the period under review. We checked that the asset register captured all the relevant details of the assets including:</p> <ul style="list-style-type: none">▪ Date of acquisition;▪ Description of the assets;▪ Asset serial number;▪ Location;▪ Asset purchase value;▪ Asset tag numbers; and

Area subject to Assessment	No. of recommendation	Comments
	No. 1	<p>▪ Donor/ fund source.</p> <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> <p><u>Fully depreciated vehicles that are still being used by the project contrary to Section 4.1.3 of the UNDP's PPOP.</u></p> <p>Section 4.1.3 of the UNDP's PPOP recommends an average life of vehicles to be five years, vehicles would be disposed of after that period. We however noted that the project's motor vehicles are still being used by the project yet they have been depreciated to zero Book Value (one vehicle was procured in 2005 and the rest in 2006).</p> <p>This is contrary to the PPOP assets manual which requires motor vehicles to be utilized for only five years and thereafter should be disposed of. This also has implications for the safety of the users, the vehicles can cause accidents which is a reputational risk for UNDP. The maintenance cost is also likely to be higher for vehicles older than 5 years.</p> <p>Recommendation</p> <p>We recommend that these assets are disposed of as per the UNDP's assets policies and procedures manual.</p> <p>Priority: Medium</p> <p>Management comments and action plan:</p> <p>The office takes note of the UN policy to dispose of vehicles after 5 years or attaining 100,000 km, whichever comes first. The project has not been in a position to fully comply with this policy due to financial and security reasons as follows:</p> <ol style="list-style-type: none"> 1. The vehicular Minimum Operation Security Standards (MOSS) in a conflict environment require a minimum two vehicle convoy for all field work. The Access to Justice and Rule of Law Project is implemented in various states in South Sudan and in order to meet this

Area subject to Assessment	No. of recommendation	Comments																
	No. 2	<p>requirement, the project has had to retain a large number of vehicles</p> <p>2. Several vehicles have been retained beyond the 5 year/100,000km limit due to insufficient Donor funding, which during the past several years has not had provision for purchasing vehicles thereby necessitating retention of past due, but nonetheless serviced as per finding 9a, vehicles.</p> <p>There are now plans to gradually dispose of the vehicles as the project lobbies for funds to purchase vehicles. In 2015, the project plans to dispose of three of the nine vehicles.</p> <p>2015 Implementation plan,</p> <table><tr><th>Vehicles number</th><th>chassis</th><th>Method of disposal</th><th>Month of disposal</th></tr><tr><td>JTECBO1J301027911</td><td></td><td>Auctioning</td><td>September 2015</td></tr><tr><td>JTECBOIJ801019884</td><td></td><td>Auctioning</td><td>September 2015</td></tr><tr><td>JTECBOI0279956</td><td></td><td>Auctioning</td><td>September 2015</td></tr></table> <p>A register of the old vehicles is kept in ATLAS</p> <p><u>Delays in submitting asset certification report</u></p> <p>Observation: UNDP's Programme and Operations, Policies and Procedures require offices to submit asset certification reports by 31 December of every year. However, the project assets certification report was submitted on 8th July 2015.</p> <p>Delays in implementing asset management procedures may impact the timely finalization and accuracy of year- end reporting.</p> <p>Recommendation: Management should ensure that they submit year end asset certification reports by 31st December of each year.</p>	Vehicles number	chassis	Method of disposal	Month of disposal	JTECBO1J301027911		Auctioning	September 2015	JTECBOIJ801019884		Auctioning	September 2015	JTECBOI0279956		Auctioning	September 2015
Vehicles number	chassis	Method of disposal	Month of disposal															
JTECBO1J301027911		Auctioning	September 2015															
JTECBOIJ801019884		Auctioning	September 2015															
JTECBOI0279956		Auctioning	September 2015															

Area subject to Assessment	No. of recommendation	Comments
		<p>Priority: Medium</p> <p>Management comments and action plan:</p> <p>The Country Office notes that under normal circumstances, project year-end asset certification is submitted in a timely manner in adherence to corporate deadlines. 2014 was an exception due to the selection of the South Sudan Country Office for a large-scale pre-2012 asset verification exercise using an external auditor – KPMG.</p> <ol style="list-style-type: none"> 1. Management <u>undertakes to further improve asset management with</u> a semi-annual physical asset verification exercise is now in place; 2. Management <u>undertakes to implement more frequent physical verification of assets.</u> 3. The 2015 Mid-year Assets report as at 30/6/2015 was verified on 30/6/2015.
7. Cash management		
a. Controls around cash at bank for project activities.	Satisfactory	<p>We checked that bank reconciliations were prepared on a monthly basis and all outstanding items reconciled and investigated. The bank reconciliations were prepared by accountants and reviewed and approved by management level personnel.</p> <p>Bank signatories for the bank accounts held and maintained by UNDP South Sudan comprised of management staff at different levels.</p> <p>A review of cash held in UNDP sub-offices was not within the scope of our audit as our audit only covered the project activities at UNDP country office in South Sudan.</p>
8. Information systems		
a. Confirm efficiency and security of information systems established and maintained from project funds and their adequacy to meet the management and		<p>UNDP South Sudan uses 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 which are clearly defined in the finance manual.</p>

Area subject to Assessment	No. of recommendation	Comments
reporting requirements of the projects.		<p>The system is also able to generate reports for the various components of the organisation; these include both country office and projects.</p> <p>The information system is a decentralised system that is used globally by UNDP agencies, it is adequate for all the operations of the organisation.</p> <p>UNDP South Sudan has back up arrangements which include a server that is based at the UNDP guest house. It uses the mission control firewall to restrict access to the network. The organization has a corporate antivirus license which is installed on the server thus serving all the organization's computers. UNDP South Sudan also has a Disaster Recovery Plan.</p>
9. General Administration		
a. Controls around travel of project staff, use and maintenance of project vehicles and lease and maintenance of office premises.		<p>Travel of project staff</p> <p>UNDP has two types of travel: Duty travel and Entitlement travel.</p> <p>All Duty travels were approved before the traveler left for the trip and before any payments were made. While on authorized duty travel, staff were entitled to Daily Subsistence Allowance (DSA), and other travel costs that were not covered by the DSA, e.g. visa costs and terminal allowances.</p> <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 are processed on need basis.</p> <p>Maintenance of project vehicles</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</p>

Area subject to Assessment	No. of recommendation	Comments
		<p>under the project as at 31 December 2014 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>Lease and maintenance of office premises</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>
<p>b. Confirm existence and frequent monitoring of the project</p>	<p>No. 3</p>	<p><u>Physical verification of assets at Juba University</u></p> <p>As part of our audit procedures, we carried out a physical verification of the assets that were procured by the project including assets donated to the implementing partners to confirm compliance with UNDP policies and procedures and due regard for economy and efficiency. Our findings were as below:-</p> <ul style="list-style-type: none"> ▪ The furniture in Juba University's administration block was good and of high quality and procured from Italy. <p><u>Defects related to civil works at Juba University.</u></p> <ul style="list-style-type: none"> ▪ We noted that at the Juba University, some floor tiles in lecture hall one had loosened off the floor at the time of audit. The building works were substantially completed in 2013 and was handed over to the University in June 2014. The defects liability period started on 30th August 2013 and expired on 30th August 2014. Juba University is responsible for repairs and maintenance of the building after they are handed over by UNDP. <p>According to our review of the damage assessment report, although other factors may have contributed to the tiles coming off the floor within a relatively short period, poor workmanship and use of a lower grade tile adhesive are cited as the main causes.</p> <p>According to the assessment report, the cost of the required repairs is USD 43,033.68, for which the contractor suggests 50% cost share.</p>

Area subject to Assessment	No. of recommendation	Comments
		<p>Although Juba University is responsible for the repairs and maintenance of the building after it's handed over, this may have a negative impact on the reputation of UNDP. The building was handed over to the University only one year ago and it is not expected that such defects should appear after 2 years of use.</p> <p>Recommendation</p> <p>An assessment should be made to determine whether the contractor is responsible for using the cheaper and lower grade adhesive in addition to the poor workmanship. If the contractor is responsible for using lower grade and cheaper adhesive, the project board should insist on the contractor meeting the total cost of the required repairs. The repair work should be carried out as soon as possible.</p> <p>Priority: High.</p> <p>Management comments and action plan:</p> <p>The Juba College of Law construction project was overseen by a team of engineers, of which UNDP and USAID were a part, and led by the university. The engineers held regular meetings and a site work book for monitoring (records of which can be provided if needed). In addition, the project board held regular meetings and was provided a works schedule and update reports.</p> <p>The building was handed over to the university on 11 June 2014 based on a board decision, upon completion and certification by the team of engineers. There were no defects throughout the defect and liability period which ran from 30 August 2013 to 30 August 2014. Once defects became evident on 6 July 2015, the project immediately notified the University and requested an urgent Project Board meeting. The project board authorized inspection and assessment of the defect(s).</p> <ol style="list-style-type: none">1. The UNDP and University project engineers and the contractor visited the site to determine and assess the cause and extent

Area subject to Assessment	No. of recommendation	Comments
		of the defect. The report and estimated costs of repair have now been shared with the University Administration as requested by the Project Board, and is pending a decision on the quantum and source of funds to effect repairs.
10. Follow up on the previous audit recommendations		
Follow up on the previous year audit recommendations.		This is the first year of the project audit.

In conclusion, the overall internal control and systems environment is considered satisfactory. The Internal controls, governance and risk management processes were adequately established and functioning. The internal control issues highlighted in the report need to be addressed by management.

Annex 1

Combined Delivery Report



UNDP UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 1 of 27
Run Time: 10-03-2015 12:03:47

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2014)
Selected Project Id : 00077970
Selected Fund Code : ALL
Selected DepL IDs : B0471
Selected Outputs : ALL

Project Id : 00077970 Access to Justice and Rule of	Period : Jan-Dec (2014)
Output # : 00088485 Access to Justice to citizens	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : UNDP SOUTH SUDAN

Activity : ()

Fund : 30000 (PROGRAMME COST SHARING)

72405 - Acquisition of Communic Equip	0.00	23,833.00	0.00	23,833.00
76110 - Foreign Exch Translation Loss	0.00	2,190.47	0.00	2,190.47
77630 - Dep Exp Owned - ITC	0.00	486.10	0.00	486.10
Total for Fund 30000	0.00	26,509.57	0.00	26,509.57
Total for Activity	0.00	26,509.57	0.00	26,509.57

Activity : ACTIVITY 1 (Support to CBOs)

Fund : 30000 (PROGRAMME COST SHARING)

71620 - Daily Subsistence Allow-Local	0.00	0.08	0.00	0.08
71635 - Travel - Other	0.00	774.19	0.00	774.19
72605 - Grants to Instit & other Benef	0.00	20,887.10	0.00	20,887.10
74225 - Other Media Costs	0.00	225.81	0.00	225.81
74325 - Contrib.To CO Common Security	0.00	198.00	0.00	198.00
Total for Fund 30000	0.00	22,085.18	0.00	22,085.18

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

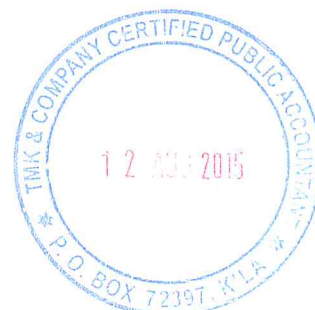
63535 - Contribution to Security	0.00	18,000.00	0.00	18,000.00
71620 - Daily Subsistence Allow-Local	0.00	11,496.75	0.00	11,496.75
72505 - Stationery & other Office Supp	0.00	630.97	0.00	630.97
75709 - Learning - training of counter	0.00	1,267.74	0.00	1,267.74
Total for Fund 32045	0.00	31,395.46	0.00	31,395.46
Total for Activity ACTIVITY 1	0.00	53,480.64	0.00	53,480.64

Activity : ACTIVITY 2 (Support to MoJ Legal Aid)

Fund : 30000 (PROGRAMME COST SHARING)

71610 - Travel Tickets-Local	0.00	4,800.00	0.00	4,800.00
71620 - Daily Subsistence Allow-Local	0.00	16,027.65	0.00	16,027.65
74725 - Other L.T.S.H.	0.00	1,344.84	0.00	1,344.84
75707 - Learning - subsistence allowan	0.00	725.81	0.00	725.81
75708 - Learning - subcontracts	0.00	7,252.26	0.00	7,252.26

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Project Id : 00077970 Access to Justice and Rule of	Period : Jan-Dec (2014)		
Output # : 00080485 Access to justice to citizens	Impl. Partner : 02885 UNDP (Direct Execution)		
	Location : UNDP SOUTH SUDAN		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

75709 - Learning - training of counter	0.00	599.29	0.00	599.29
Total for Fund 30000	0.00	30,749.85	0.00	30,749.85
Total for Activity ACTIVITY 2	0.00	30,749.85	0.00	30,749.85

Activity : ACTIVITY 3 (Emergency support to Women)

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

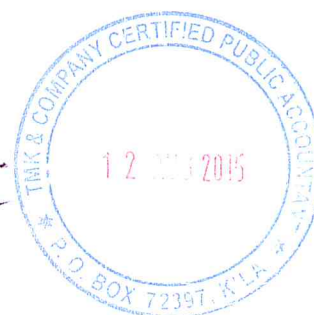
71165 - MIP Confs UN agy NOT adm UNDP	0.00	- 16.00	0.00	- 16.00
71505 - UN Volunteers-Slipend & Allow	0.00	8,838.00	0.00	8,838.00
71520 - UNV-Language Allowance	0.00	150.00	0.00	150.00
71535 - UNV-Medical Insurance	0.00	397.98	0.00	397.98
71540 - UNV-Global Charges	0.00	486.75	0.00	486.75
71541 - UNVs-Contribution to security	0.00	266.28	0.00	266.28
71545 - UNV-Home Leave Travel & Allowa	0.00	64.00	0.00	64.00
71550 - UNV-Resettlement Allowance	0.00	450.00	0.00	450.00
71590 - UNV Development Effectiveness	0.00	692.97	0.00	692.97
72120 - Svc Co-Trade and Business Serv	0.00	34,822.58	0.00	34,822.58
72210 - Machinery and Equipment	0.00	73,127.42	0.00	73,127.42
72220 - Furniture	0.00	23,332.91	0.00	23,332.91
72405 - Acquisition of Communic Equip	0.00	3,838.71	0.00	3,838.71
72505 - Stationery & other Office Supp	0.00	6,586.16	0.00	6,586.16
72715 - Hospitality Catering	0.00	25,073.22	0.00	25,073.22
73107 - Rent - Meeting Rooms	0.00	12,250.00	0.00	12,250.00
73410 - Maint, Oper of Transport Equip	0.00	1,777.41	0.00	1,777.41
74210 - Printing and Publications	0.00	19,442.66	0.00	19,442.66
74215 - Promotional Materials and Dist	0.00	135.48	0.00	135.48
74510 - Bank Charges	0.00	1,295.40	0.00	1,295.40
74725 - Other L.T.S.H.	0.00	1,831.20	0.00	1,831.20
75709 - Learning - training of counter	0.00	26,841.28	0.00	26,841.28
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	- 0.02	0.00	- 0.02
Total for Fund 32045	0.00	241,684.39	0.00	241,684.39
Total Activity ACTIVITY 3	0.00	241,684.39	0.00	241,684.39

Activity : ACTIVITY 4 (Support to vulnerable groups)

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

71505 - UN Volunteers-Slipend & Allow	0.00	19,276.00	0.00	19,276.00
71520 - UNV-Language Allowance	0.00	300.00	0.00	300.00
71530 - UNV-Rest and Recuperation	0.00	4,547.00	0.00	4,547.00
71535 - UNV-Medical Insurance	0.00	795.96	0.00	795.96
71540 - UNV-Global Charges	0.00	973.50	0.00	973.50
71541 - UNVs-Contribution to security	0.00	532.56	0.00	532.56
71545 - UNV-Home Leave Travel & Allowa	0.00	96.00	0.00	96.00

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Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)	
Output # : 00088485 Access to justice to citizens	Impl. Partner :	02885 UNDP (Direct Execution)	
	Location :	UNDP SOUTH SUDAN	
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

71550 - UNV-Resettlement Allowance	0.00	900.00	0.00	900.00
71590 - UNV Development Effectiveness	0.00	1,917.46	0.00	1,917.46
71610 - Travel Tickets-Local	0.00	3,200.00	0.00	3,200.00
71620 - Daily Subsistence Allow-Local	0.00	658.06	0.00	658.06
72215 - Transportation Equipment	0.00	30,590.00	0.00	30,590.00
72220 - Furniture	0.00	2,322.58	0.00	2,322.58
72399 - Other Materials and Goods	0.00	55,236.44	0.00	55,236.44
72505 - Stationery & other Office Supp	0.00	3,887.10	0.00	3,887.10
74215 - Promotional Materials and Dist	0.00	1,258.06	0.00	1,258.06
74510 - Bank Charges	0.00	54.56	0.00	54.56
74520 - Storage	0.00	2,096.77	0.00	2,096.77
74725 - Other L.T.S.H.	0.00	10,691.35	0.00	10,691.35
75705 - Learning costs	0.00	150.00	0.00	150.00
75707 - Learning - subsistence allowan	0.00	47,878.97	0.00	47,878.97
75709 - Learning - training of counter	0.00	4,335.48	0.00	4,335.48
Total for Fund 32045	0.00	191,697.85	0.00	191,697.85
Total for Activity ACTIVITY 4	0.00	191,697.85	0.00	191,697.85

Activity : ACTIVITY 5 (Credible transitional Justice)

Fund : 26921 (CPR TTF Conflict)

61305 - Salaries - IP Staff	0.00	33,930.00	0.00	33,930.00
61310 - Post Adjustment - IP Staff	0.00	1,740.06	0.00	1,740.06
62335 - Hazard Duty Station Allow-IP	0.00	3,200.00	0.00	3,200.00
63365 - Special Oper Living Allow-IP	0.00	29,903.31	0.00	29,903.31
71205 - Intl Consultants-Sht Term-Tech	0.00	36,905.40	0.00	36,905.40
71305 - Local Consult.-Sht Term-Tech	0.00	2,951.61	0.00	2,951.61
71605 - Travel Tickets-International	0.00	1,456.00	0.00	1,456.00
71610 - Travel Tickets-Local	0.00	800.00	0.00	800.00
71620 - Daily Subsistence Allow-Local	0.00	37,700.48	0.00	37,700.48
71635 - Travel - Other	0.00	3,929.80	0.00	3,929.80
72505 - Stationery & other Office Supp	0.00	1,077.42	0.00	1,077.42
72715 - Hospitality Catering	0.00	18,443.86	0.00	18,443.86
73107 - Rent - Meeting Rooms	0.00	1,935.48	0.00	1,935.48
74210 - Printing and Publications	0.00	6,894.39	0.00	6,894.39
74215 - Promotional Materials and Dist	0.00	516.13	0.00	516.13
74510 - Bank Charges	0.00	177.53	0.00	177.53
75705 - Learning costs	0.00	609.68	0.00	609.68
75708 - Learning - subcontracts	0.00	387.10	0.00	387.10
75709 - Learning - training of counter	0.00	1,929.03	0.00	1,929.03
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 26921	0.00	184,487.29	0.00	184,487.29

Fund : 30000 (PROGRAMME COST SHARING)

64398 - Direct Project Cost-Staff	0.00	1,067.16	0.00	1,067.16
71205 - Intl Consultants-Sht Term-Tech	0.00	1,650.00	0.00	1,650.00

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Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)	
Output # : 00088485 Access to Justice to citizens	Impl. Partner :	02885 UNDP (Direct Execution)	
	Location :	UNDP SOUTH SUDAN	
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

71605 - Travel Tickets-International	0.00	408.00	0.00	408.00
71615 - Daily Subsistence Allow-Intl	0.00	300.00	0.00	300.00
71635 - Travel - Other	0.00	200.00	0.00	200.00
72120 - Svc Co-Trade and Business Serv	0.00	50.00	0.00	50.00
72605 - Grants to Instit & other Benef	0.00	107,812.50	0.00	107,812.50
74510 - Bank Charges	0.00	1,293.75	0.00	1,293.75
74598 - Direct Project Costs - GOE	0.00	457.36	0.00	457.36
Total for Fund 30000	0.00	113,238.77	0.00	113,238.77

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

63130 - Contrib Dispensary Cost-NP Stf	0.00	951.69	0.00	951.69
64398 - Direct Project Cost-Staff	0.00	11,538.38	0.00	11,538.38
74598 - Direct Project Costs - GOE	0.00	4,945.02	0.00	4,945.02
Total for Fund 32045	0.00	17,435.09	0.00	17,435.09

Total for Activity ACTIVITY 5	0.00	315,161.15	0.00	315,161.15
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Activity : ACTIVITY1 (Legal Aid CBO)

Fund : 30000 (PROGRAMME COST SHARING)

64398 - Direct Project Cost-Staff	0.00	4,618.79	0.00	4,618.79
72405 - Acquisition of Communic Equip	0.00	8,712.00	0.00	8,712.00
74598 - Direct Project Costs - GOE	0.00	1,979.48	0.00	1,979.48
75105 - Facilities & Admin - Implement	0.00	4,320.02	0.00	4,320.02
Total for Fund 30000	0.00	19,630.29	0.00	19,630.29

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

62315 - Contrib. to medical, social in	0.00	2,531.36	0.00	2,531.36
64398 - Direct Project Cost-Staff	0.00	7,442.12	0.00	7,442.12
71405 - Service Contracts-Individuals	0.00	0.00	0.00	0.00
71410 - MAIP Premium SC	0.00	0.00	0.00	0.00
71415 - Contribution to Security SC	0.00	0.00	0.00	0.00
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	3,189.48	0.00	3,189.48
75105 - Facilities & Admin - Implement	0.00	3,119.09	0.00	3,119.09
77205 - Salaries - GS Staff-TA	0.00	0.00	0.00	0.00
77210 - Contrib to UNJSPF-GS-TA	0.00	0.00	0.00	0.00
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	0.00	0.00	0.00
77245 - Dependency Allow - GS Staff-TA	0.00	0.00	0.00	0.00
77260 - Other payroll costs GS-TA	0.00	0.00	0.00	0.00
77265 - Hazard Duty Stat Allow-GS-TA	0.00	0.00	0.00	0.00
77270 - Overtime & Night Diff-GS-TA	0.00	0.00	0.00	0.00
77295 - MAIP Premium TA/GS	0.00	0.00	0.00	0.00
77297 - Appendix D TA/GS	0.00	0.00	0.00	0.00
77385 - Contribution to Security	0.00	0.00	0.00	0.00
77386 - Contribution to ICT_TA	0.00	0.00	0.00	0.00

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Combined Delivery Report by Activity

Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)		
Output # : 00088485 Access to justice to citizens	Impl. Partner Location :	02885 UNDP (Direct Execution) UNDP SOUTH SUDAN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77396 - PAYROLL MGT COST RECOVERY	0.00	0.00	0.00	0.00
Total for Fund 32045	0.00	16,282.05	0.00	16,282.05
Total for Activity ACTIVITY1	0.00	35,912.34	0.00	35,912.34
Activity : ACTIVITY2 (Mobile Legal Aid Clinic)				
Fund : 30000 (PROGRAMME COST SHARING)				
75105 - Facilities & Admin - Implement	0.00	2,152.49	0.00	2,152.49
Total for Fund 30000	0.00	2,152.49	0.00	2,152.49
Fund : 32045 (JPN-Partnership Devt, Pgm, PCF)				
74325 - Contrib.To CO Common Security	0.00	594.00	0.00	594.00
75105 - Facilities & Admin - Implement	0.00	41.58	0.00	41.58
Total for Fund 32045	0.00	635.58	0.00	635.58
Total for Activity ACTIVITY2	0.00	2,788.07	0.00	2,788.07
Activity : ACTIVITY3 (Justice and Confidence Centers)				
Fund : 30000 (PROGRAMME COST SHARING)				
74210 - Printing and Publications	0.00	500.00	0.00	500.00
75105 - Facilities & Admin - Implement	0.00	35.00	0.00	35.00
Total for Fund 30000	0.00	535.00	0.00	535.00
Fund : 32045 (JPN-Partnership Devt, Pgm, PCF)				
71505 - UN Volunteers-Stipend & Allow	0.00	5,892.00	0.00	5,892.00
71520 - UNV-Language Allowance	0.00	100.00	0.00	100.00
71535 - UNV-Medical Insurance	0.00	265.32	0.00	265.32
71540 - UNV-Global Charges	0.00	324.50	0.00	324.50
71541 - UNVs-Contribution to security	0.00	252.42	0.00	252.42
71545 - UNV-Home Leave Travel & Allowa	0.00	32.00	0.00	32.00
71550 - UNV-Resettlement Allowance	0.00	300.00	0.00	300.00
71590 - UNV Development Effectiveness	0.00	691.38	0.00	691.38
71605 - Travel Tickets-International	0.00	575.00	0.00	575.00
71615 - Daily Subsistence Allow-Intl	0.00	1,278.00	0.00	1,278.00
71635 - Travel - Other	0.00	196.00	0.00	196.00
72125 - Svc Co-Studies & Research Serv	0.00	1,500.00	0.00	1,500.00
72505 - Stationery & other Office Supp	0.00	2,729.84	0.00	2,729.84
75105 - Facilities & Admin - Implement	0.00	17,907.46	0.00	17,907.46
Total for Fund 32045	0.00	32,043.92	0.00	32,043.92

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Combined Delivery Report by Activity

Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)
Output # : 00088485 Access to justice to citizens	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	UNDP SOUTH SUDAN
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY3	0.00	32,578.92	0.00	32,578.92
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Activity : ACTIVITY4 (Legal Aid Service Delivery)

Fund : 30000 (PROGRAMME COST SHARING)

71620 - Daily Subsistence Allow-Local	0.00	814.96	0.00	814.96
72405 - Acquisition of Communic Equip	0.00	9,756.00	0.00	9,756.00
74525 - Sundry	0.00	- 104.84	0.00	- 104.84
74696 - PP&E Expensed Items	0.00	2,982.00	0.00	2,982.00
74725 - Other L.T.S.H.	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	1,383.67	0.00	1,383.67
75708 - Learning - subcontracts	0.00	368.76	0.00	368.76
75709 - Learning - training of counter	0.00	5,299.52	0.00	5,299.52
76110 - Foreign Exch Translation Loss	0.00	650.36	0.00	650.36
76125 - Realized Loss	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	21,150.43	0.00	21,150.43
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Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71505 - UN Volunteers-Stipend & Allow	0.00	10,984.00	0.00	10,984.00
71520 - UNV-Language Allowance	0.00	200.00	0.00	200.00
71535 - UNV-Medical Insurance	0.00	530.64	0.00	530.64
71540 - UNV-Global Charges	0.00	649.00	0.00	649.00
71541 - UNVs-Contribution to security	0.00	504.84	0.00	504.84
71545 - UNV-Home Leave Travel & Allowa	0.00	64.00	0.00	64.00
71550 - UNV-Resettlement Allowance	0.00	600.00	0.00	600.00
71590 - UNV Development Effectiveness	0.00	1,302.76	0.00	1,302.76
75105 - Facilities & Admin - Implement	0.00	14,457.32	0.00	14,457.32

Total for Fund 32045	0.00	29,292.56	0.00	29,292.56
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Total for Activity ACTIVITY4	0.00	50,442.99	0.00	50,442.99
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Act : ACTIVITY5 (National Rule of Law Forum)

Fund : 30000 (PROGRAMME COST SHARING)

75105 - Facilities & Admin - Implement	0.00	8,076.76	0.00	8,076.76
75707 - Learning - subsistence allowan	0.00	- 1,637.10	0.00	- 1,637.10
75709 - Learning - training of counter	0.00	3,762.12	0.00	3,762.12
76110 - Foreign Exch Translation Loss	0.00	18.53	0.00	18.53

Total for Fund 30000	0.00	10,220.31	0.00	10,220.31
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Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

75105 - Facilities & Admin - Implement	0.00	1,220.46	0.00	1,220.46
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Combined Delivery Report by Activity

Project ID : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)
Output # : 00088485 Access to justice to citizens	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	UNDP SOUTH SUDAN
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

Total for Fund 32045	0.00	1,220.46	0.00	1,220.46
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Total for Activity ACTIVITY5	0.00	11,440.77	0.00	11,440.77
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Activity : ACTIVITY6 (Emergency Support to Women)

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

71505 - UN Volunteers-Stipend & Allow	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71545 - UNV-Home Leave Travel & Allowa	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71590 - UNV Development Effectiveness	0.00	- 696.76	0.00	- 696.76
72120 - Svc Co-Trade and Business Serv	0.00	30,193.54	0.00	30,193.54
72210 - Machinery and Equipment	0.00	0.00	0.00	0.00
72405 - Acquisition of Communic Equip	0.00	31,906.00	0.00	31,906.00
72815 - Inform Technology Supplies	0.00	1,847.34	0.00	1,847.34
73410 - Maint, Oper of Transport Equip	0.00	56.81	0.00	56.81
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	4,431.48	0.00	4,431.48
76125 - Realized Loss	0.00	0.01	0.00	0.01

Total for Fund 32045	0.00	67,738.42	0.00	67,738.42
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Total for Activity ACTIVITY6	0.00	67,738.42	0.00	67,738.42
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Total for Output : 00088485	0.00	1,060,184.96	0.00	1,060,184.96
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Output # : 00088486 Reduction of Case Backlog	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	UNDP SOUTH SUDAN

Acti . ACTIVITY 1 (Case management systems)

Fund : 30000 (PROGRAMME COST SHARING)

71505 - UN Volunteers-Stipend & Allow	0.00	164,730.78	0.00	164,730.78
71520 - UNV-Language Allowance	0.00	2,650.00	0.00	2,650.00
71525 - UNV-Hazard Pay	0.00	12,160.00	0.00	12,160.00
71530 - UNV-Rest and Recuperation	0.00	29,022.78	0.00	29,022.78
71535 - UNV-Medical Insurance	0.00	7,029.10	0.00	7,029.10
71537 - UNVs Security Evacuation	0.00	13,500.00	0.00	13,500.00
71540 - UNV-Global Charges	0.00	8,599.25	0.00	8,599.25
71541 - UNVs-Contribution to security	0.00	4,461.73	0.00	4,461.73
71545 - UNV-Home Leave Travel & Allowa	0.00	848.00	0.00	848.00

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Combined Delivery Report by Activity

Project Id : 00077970 Access to Justice and Rule of		Period :	Jan-Dec (2014)	
Output # : 00088486 Reduction of Case Backlog		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	UNDP SOUTH SUDAN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

71550 - UNV-Resettlement Allowance	0.00	7,950.00	0.00	7,950.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,100.00	0.00	2,100.00
71590 - UNV Development Effectiveness	0.00	36,355.82	0.00	36,355.82
71605 - Travel Tickets-International	0.00	603.00	0.00	603.00
71610 - Travel Tickets-Local	0.00	12,200.00	0.00	12,200.00
71615 - Daily Subsistence Allow-Intl	0.00	12,509.00	0.00	12,509.00
71620 - Daily Subsistence Allow-Local	0.00	21,591.57	0.00	21,591.57
71635 - Travel - Other	0.00	2,419.09	0.00	2,419.09
74325 - Contrib.To CO Common Security	0.00	1,979.00	0.00	1,979.00
74510 - Bank Charges	0.00	600.49	0.00	600.49
74525 - Sundry	0.00	16.13	0.00	16.13
75709 - Learning - training of counter	0.00	2,244.84	0.00	2,244.84
76125 - Realized Loss	0.00	0.01	0.00	0.01

Total for Fund 30000	0.00	343,570.59	0.00	343,570.59
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Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

61305 - Salaries - IP Staff	0.00	169,752.03	0.00	169,752.03
61310 - Post Adjustment - IP Staff	0.00	28,122.44	0.00	28,122.44
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	17,262.00	0.00	17,262.00
62315 - Contrib. to medical, social in	0.00	523.64	0.00	523.64
62320 - Mobility, Hardship, Non-remova	0.00	19,573.99	0.00	19,573.99
62335 - Hazard Duty Station Allow-IP	0.00	1,706.67	0.00	1,706.67
62340 - Annual Leave Expense - IP	0.00	180.95	0.00	180.95
63335 - Home Leave Trvl & Allow-IP Str	0.00	1,541.68	0.00	1,541.68
63365 - Special Oper Living Allow-IP	0.00	8,934.00	0.00	8,934.00
63530 - Contribution to EOS Benefits	0.00	3,009.02	0.00	3,009.02
63535 - Contribution to Security	0.00	4,524.97	0.00	4,524.97
63540 - Contribution to Training	0.00	444.84	0.00	444.84
63545 - Contribution to ICT	0.00	1,721.67	0.00	1,721.67
63550 - Contributions to MAIP	0.00	401.20	0.00	401.20
63555 - Contribution to UN JFA	0.00	1,845.53	0.00	1,845.53
63560 - Contributions to Appendix D	0.00	240.72	0.00	240.72
64398 - Direct Project Cost-Staff	0.00	10,571.48	0.00	10,571.48
65115 - Contributions to ASHI Reserve	0.00	6,419.25	0.00	6,419.25
65135 - Payroll Mgt Cost Recovery ATLA	0.00	321.90	0.00	321.90
71205 - Intl Consultants-Sht Term-Tech	0.00	22,033.50	0.00	22,033.50
71305 - Local Consult.-Sht Term-Tech	0.00	4,838.71	0.00	4,838.71
71405 - Service Contracts-Individuals	0.00	8,682.72	0.00	8,682.72
71410 - MAIP Premium SC	0.00	32.01	0.00	32.01
71415 - Contribution to Security SC	0.00	416.16	0.00	416.16
71605 - Travel Tickets-International	0.00	10,751.00	0.00	10,751.00
71610 - Travel Tickets-Local	0.00	3,975.00	0.00	3,975.00
71615 - Daily Subsistence Allow-Intl	0.00	7,054.84	0.00	7,054.84
71620 - Daily Subsistence Allow-Local	0.00	37,936.77	0.00	37,936.77
71630 - Shipment	0.00	1,589.67	0.00	1,589.67
71635 - Travel - Other	0.00	2,630.83	0.00	2,630.83
72505 - Stationery & other Office Supp	0.00	110,344.83	0.00	110,344.83
72715 - Hospitality Catering	0.00	2,905.98	0.00	2,905.98
73107 - Rent - Meeting Rooms	0.00	5,127.83	0.00	5,127.83
73410 - Maint, Oper of Transport Equip	0.00	154.84	0.00	154.84
74210 - Printing and Publications	0.00	351,795.88	0.00	351,795.88
74215 - Promotional Materials and Dist	0.00	2,749.03	0.00	2,749.03

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Combined Delivery Report by Activity

Project Id : 00077970 Access to Justice and Rule of Law		Period :	Jan-Dec (2014)	
Output # : 00088486 Reduction of Case Backlog		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	UNDP SOUTH SUDAN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
74510 - Bank Charges	0.00	147.11	0.00	147.11
74525 - Sundry	0.00	-0.63	0.00	-0.63
74598 - Direct Project Costs - GOE	0.00	4,530.63	0.00	4,530.63
74725 - Other L.T.S.H.	0.00	4,496.68	0.00	4,496.68
75105 - Facilities & Admin - Implement	0.00	19,435.88	0.00	19,435.88
75708 - Learning - subcontracts	27,367.74	219,918.06	0.00	247,285.80
75709 - Learning - training of counter	0.00	400.63	0.00	400.63
76120 - Unrealized Loss	0.00	13,357.31	0.00	13,357.31
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	-0.05	0.00	-0.05
Total for Fund 32045	27,367.74	1,112,403.21	0.00	1,139,770.95
Total for Activity ACTIVITY 1	27,367.74	1,455,973.80	0.00	1,483,341.54
Activity : ACTIVITY 2 (RoL institutions coordination)				
Fund : 30000 (PROGRAMME COST SHARING)				
62315 - Contrib. to medical, social in	0.00	5,569.00	0.00	5,569.00
63130 - Contrib Dispensary Cost-NP Stf	0.00	2,093.74	0.00	2,093.74
63535 - Contribution to Security	0.00	42,000.00	0.00	42,000.00
64398 - Direct Project Cost-Staff	0.00	4,734.21	0.00	4,734.21
71620 - Daily Subsistence Allow-Local	0.00	1,114.20	0.00	1,114.20
71635 - Travel - Other	0.00	88.00	0.00	88.00
72505 - Stationery & other Office Supp	0.00	108.06	0.00	108.06
72715 - Hospitality Catering	0.00	26,570.64	0.00	26,570.64
74525 - Sundry	0.00	10.00	0.00	10.00
74598 - Direct Project Costs - GOE	0.00	2,028.94	0.00	2,028.94
74725 - Other L.T.S.H.	0.00	486.13	0.00	486.13
75705 - Learning costs	0.00	387.10	0.00	387.10
75707 - Learning - subsistence allowan	0.00	1,637.10	0.00	1,637.10
75709 - Learning - training of counter	0.00	3,111.29	0.00	3,111.29
Total for Fund 30000	0.00	89,938.41	0.00	89,938.41
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
64398 - Direct Project Cost-Staff	0.00	4,120.41	0.00	4,120.41
74598 - Direct Project Costs - GOE	0.00	1,765.89	0.00	1,765.89
Total for Fund 32045	0.00	5,886.30	0.00	5,886.30
Total for Activity ACTIVITY 2	0.00	95,824.71	0.00	95,824.71
Activity : ACTIVITY1 (Pilot Mobile Court)				
Fund : 30000 (PROGRAMME COST SHARING)				
63325 - Security Evacuation - IP Staff	0.00	9,000.00	0.00	9,000.00

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Project Id : 00077970 Access to Justice and Rule of	Period : Jan-Dec (2014)
Output # : 00088486 Reduction of Case Backlog	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : UNDP SOUTH SUDAN

64398 - Direct Project Cost-Staff	0.00	10,279.82	0.00	10,279.82
71405 - Service Contracts-Individuals	0.00	11,990.52	0.00	11,990.52
71410 - MAIP Premium SC	0.00	47.28	0.00	47.28
71415 - Contribution to Security SC	0.00	614.61	0.00	614.61
71505 - UN Volunteers-Stipend & Allow	0.00	41,897.59	0.00	41,897.59
71520 - UNV-Language Allowance	0.00	650.00	0.00	650.00
71525 - UNV-Hazard Pay	0.00	3,200.00	0.00	3,200.00
71530 - UNV-Rest and Recuperation	0.00	1,465.38	0.00	1,465.38
71535 - UNV-Medical Insurance	0.00	1,724.58	0.00	1,724.58
71537 - UNVs Security Evacuation	0.00	- 4,500.00	0.00	- 4,500.00
71540 - UNV-Global Charges	0.00	2,109.25	0.00	2,109.25
71541 - UNVs-Contribution to security	0.00	1,696.02	0.00	1,696.02
71545 - UNV-Home Leave Travel & Allowa	0.00	208.00	0.00	208.00
71550 - UNV-Resettlement Allowance	0.00	1,950.00	0.00	1,950.00
71560 - UNV-Intl Appoint/Sep Incl Trvl	0.00	2,100.00	0.00	2,100.00
71590 - UNV Development Effectiveness	0.00	- 6,156.46	0.00	- 6,156.46
71605 - Travel Tickets-International	0.00	1,105.00	0.00	1,105.00
71610 - Travel Tickets-Local	0.00	1,800.00	0.00	1,800.00
71615 - Daily Subsistence Allow-Intl	0.00	728.52	0.00	728.52
71620 - Daily Subsistence Allow-Local	0.00	1,597.51	0.00	1,597.51
71635 - Travel - Other	0.00	- 684.52	0.00	- 684.52
73105 - Rent	0.00	5,200.00	0.00	5,200.00
74510 - Bank Charges	0.00	0.00	0.00	0.00
74525 - Sundry	0.00	16.67	0.00	16.67
74598 - Direct Project Costs - GOE	0.00	4,405.64	0.00	4,405.64
75105 - Facilities & Admin - Implement	0.00	20,374.28	0.00	20,374.28
76125 - Realized Loss	0.00	- 0.02	0.00	0.02
76135 - Realized Gain	0.00	- 22.12	0.00	- 22.12
Total for Fund 30000	0.00	112,797.59	0.00	112,797.59
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
64398 - Direct Project Cost-Staff	0.00	27,658.46	0.00	27,658.46
71630 - Shipment	0.00	17,913.70	0.00	17,913.70
74525 - Sundry	0.00	64.52	0.00	64.52
74598 - Direct Project Costs - GOE	0.00	11,853.62	0.00	11,853.62
75105 - Facilities & Admin - Implement	0.00	82,447.78	0.00	82,447.78
Total for Fund 32045	0.00	139,938.08	0.00	139,938.08
Total for Activity ACTIVITY1	0.00	252,735.67	0.00	252,735.67
Activity : ACTIVITY2 (Alternatives to Imprisonment)				
Fund : 30000 (PROGRAMME COST SHARING)				
71615 - Daily Subsistence Allow-Intl	0.00	6,300.00	0.00	6,300.00
71620 - Daily Subsistence Allow-Local	0.00	503.13	0.00	503.13
71635 - Travel - Other	0.00	41.87	0.00	41.87
73410 - Maint, Oper of Transport Equip	0.00	3,074.19	0.00	3,074.19
74510 - Bank Charges	0.00	70.40	0.00	70.40

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Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)
Output # : 00088486 Reduction of Case Backlog	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	UNDP SOUTH SUDAN
	Govt Exp	UNDP Exp
	UN Agencies Exp	Total Exp

75105 - Facilities & Admin - Implement	0.00	1,951.37	0.00	1,951.37
77265 - Hazard Duty Stat Allow-GS-TA	0.00	1,088.77	0.00	1,088.77
Total for Fund 30000	0.00	13,029.73	0.00	13,029.73
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
75105 - Facilities & Admin - Implement	0.00	412.04	0.00	412.04
Total for Fund 32045	0.00	412.04	0.00	412.04
Total for Activity ACTIVITY2	0.00	13,441.77	0.00	13,441.77
Total for Output : 00088486	27,367.74	1,817,975.95	0.00	1,845,343.69

Output # : 00088487 Support Harmonization	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	UNDP SOUTH SUDAN

Activity : ACTIVITY 1 (Ascertainment of Customary Law)

Fund : 26920 (CPR TTF-Conflict - Open)

72105 - Svc Co-Construction & Engineer	0.00	30,500.00	0.00	30,500.00
Total for Fund 26920	0.00	30,500.00	0.00	30,500.00

Fund : 30000 (PROGRAMME COST SHARING)

71305 - Local Consult.-Sht Term-Tech	0.00	451.61	0.00	451.61
71610 - Travel Tickets-Local	0.00	11,767.76	0.00	11,767.76
71620 - Daily Subsistence Allow-Local	0.00	33,540.53	0.00	33,540.53
71635 - Travel - Other	0.00	3,838.32	0.00	3,838.32
72215 - Transportation Equipment	0.00	750.00	0.00	750.00
72505 - Stationery & other Office Supp	0.00	373.55	0.00	373.55
72715 - Hospitality Catering	0.00	17,458.40	0.00	17,458.40
73107 - Rent - Meeting Rooms	0.00	2,709.67	0.00	2,709.67
74210 - Printing and Publications	0.00	1,475.00	0.00	1,475.00
74215 - Promotional Materials and Dist	0.00	1,975.32	0.00	1,975.32
74225 - Other Media Costs	0.00	5,730.00	0.00	5,730.00
74525 - Sundry	0.00	0.19	0.00	0.19
74725 - Other L.T.S.H.	0.00	767.74	0.00	767.74
75705 - Learning costs	0.00	4,419.35	0.00	4,419.35
75707 - Learning - subsistence allowan	0.00	348.39	0.00	348.39
75708 - Learning - subcontracts	0.00	8,838.71	0.00	8,838.71
75709 - Learning - training of counter	0.00	17,158.70	0.00	17,158.70
76125 - Realized Loss	0.00	0.00	0.00	0.00
76135 - Realized Gain	0.00	-0.01	0.00	-0.01
Total for Fund 30000	0.00	111,603.23	0.00	111,603.23

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Project Id : 00077970 Access to Justice and Rule of		Period :	Jan-Dec (2014)	
Output # : 00088487 Support Harmonization		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	UNDP SOUTH SUDAN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Fund : 30079 (EUROPEAN COMMISSION)

73115 - Moving Expenses	0.00	1,550.00	0.00	1,550.00
Total for Fund 30079	0.00	1,550.00	0.00	1,550.00

Fund : 40910 (EEC SDN PROMOTION OF EQUALITY)

73115 - Moving Expenses	0.00	598.00	0.00	598.00
Total for Fund 40910	0.00	598.00	0.00	598.00

Total for Activity ACTIVITY 1	0.00	144,251.23	0.00	144,251.23
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Activity : ACTIVITY 2 (Regulation-traditional courts)

Fund : 26920 (CPR TTF-Conflict - Open)

64398 - Direct Project Cost-Staff	0.00	1,107.96	0.00	1,107.96
74598 - Direct Project Costs - GOE	0.00	474.84	0.00	474.84
Total for Fund 26920	0.00	1,582.80	0.00	1,582.80

Fund : 30000 (PROGRAMME COST SHARING)

64398 - Direct Project Cost-Staff	0.00	728.71	0.00	728.71
71205 - Intl Consultants-Sht Term-Tech	0.00	2,193.90	0.00	2,193.90
74510 - Bank Charges	0.00	92.19	0.00	92.19
74598 - Direct Project Costs - GOE	0.00	312.30	0.00	312.30
Total for Fund 30000	0.00	3,327.10	0.00	3,327.10

Fund : 30079 (EUROPEAN COMMISSION)

64398 - Direct Project Cost-Staff	0.00	56.31	0.00	56.31
74598 - Direct Project Costs - GOE	0.00	24.13	0.00	24.13
Total for Fund 30079	0.00	80.44	0.00	80.44

Total for Activity ACTIVITY 2	0.00	4,990.34	0.00	4,990.34
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Activity : ACTIVITY1 (Ascertainment of Customary Law)

Fund : 30000 (PROGRAMME COST SHARING)

64398 - Direct Project Cost-Staff	0.00	2,555.82	0.00	2,555.82
71610 - Travel Tickets-Local	0.00	17.22	0.00	17.22
71620 - Daily Subsistence Allow-Local	0.00	-36.22	0.00	-36.22
71635 - Travel - Other	0.00	43.97	0.00	43.97
72505 - Stationery & other Office Supp	0.00	3.87	0.00	3.87



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Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)		
Output # : 00088487 Support Harmonization	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	UNDP SOUTH SUDAN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Ex

74210 - Printing and Publications	0.00	6,850.00	0.00	6,850.00
74225 - Other Media Costs	0.00	1,475.00	0.00	1,475.00
74598 - Direct Project Costs - GOE	0.00	1,095.35	0.00	1,095.35
75105 - Facilities & Admin - Implement	0.00	8,778.86	0.00	8,778.86
75707 - Learning - subsistence allowan	0.00	- 1,074.20	0.00	- 1,074.20
75709 - Learning - training of counter	0.00	9,801.37	0.00	9,801.37
76110 - Foreign Exch Translation Loss	0.00	364.32	0.00	364.32
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	29,875.36	0.00	29,875.36
Fund : 30079 (EUROPEAN COMMISSION)				
73115 - Moving Expenses	0.00	0.00	0.00	0.00
Total for Fund 30079	0.00	0.00	0.00	0.00
Fund : 40910 (EEC SDN PROMOTION OF EQUALITY)				
73115 - Moving Expenses	0.00	0.00	0.00	0.00
Total for Fund 40910	0.00	0.00	0.00	0.00
Total for Activity ACTIVITY1	0.00	29,875.36	0.00	29,875.36
Activity : ACTIVITY4 (A2J/ROL Perception Survey)				
Fund : 26920 (CPR TTF-Conflict - Open)				
72105 - Svc Co-Construction & Engineer	0.00	5,700.00	0.00	5,700.00
Total for Fund 26920	0.00	5,700.00	0.00	5,700.00
Total for Activity ACTIVITY4	0.00	5,700.00	0.00	5,700.00
Total Output : 00088487	0.00	184,816.93	0.00	184,816.93

Output # : 00088488 Capacity Development	Impl. Partner :	02885 UNDP (Direct Execution)
	Location :	UNDP SOUTH SUDAN

Activity : ()

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

72215 - Transporation Equipment	0.00	3,938.33	0.00	3,938.33
72805 - Acquis of Computer Hardware	0.00	- 19,444.00	0.00	- 19,444.00
77630 - Dep Exp Owned - ITC	0.00	972.20	0.00	972.20
77660 - Dep Exp Owned -Vehicle	0.00	112.52	0.00	112.52

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Project Id : 00077970 Access to Justice and Rule of Law	Period :	Jan-Dec (2014)		
Output # : 00088488 Capacity Development	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	UNDP SOUTH SUDAN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Fund 32045	0.00	- 14,420.95	0.00	- 14,420.95
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Total for Activity	0.00	- 14,420.95	0.00	- 14,420.95
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Activity : ACTIVITY 1 (Alternative Dispute Mechanisms)

Fund : 04000 (Core Programme, UNU Centre)

74210 - Printing and Publications	0.00	- 4,900.00	0.00	- 4,900.00
74225 - Other Media Costs	0.00	10,575.00	0.00	10,575.00
74325 - Contrib.To CO Common Security	0.00	1,187.00	0.00	1,187.00
74725 - Other L.T.S.H.	0.00	2,348.38	0.00	2,348.38

Total for Fund 04000	0.00	9,210.38	0.00	9,210.38
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Fund : 30000 (PROGRAMME COST SHARING)

71635 - Travel - Other	0.00	51.61	0.00	51.61
74325 - Contrib.To CO Common Security	0.00	198.00	0.00	198.00
76125 - Realized Loss	0.00	0.00	0.00	0.00

Total for Fund 30000	0.00	249.61	0.00	249.61
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Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)

71615 - Daily Subsistence Allow-Incl	0.00	617.76	0.00	617.76
71635 - Travel - Other	0.00	44.00	0.00	44.00
74325 - Contrib.To CO Common Security	0.00	792.00	0.00	792.00

Total for Fund 32045	0.00	1,453.76	0.00	1,453.76
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Total for Activity ACTIVITY 1	0.00	10,913.75	0.00	10,913.75
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Activity : ACTIVITY 2 (Cross-cutting training)

Fund : 04000 (Core Programme, UNU Centre)

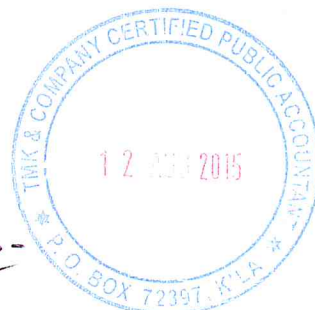
61305 - Salaries - IP Staff	0.00	46,944.77	0.00	46,944.77
61310 - Post Adjustment - IP Staff	0.00	25,805.36	0.00	25,805.36
62305 - Dependency Allowances-IP Staff	0.00	1,464.48	0.00	1,464.48
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	15,051.66	0.00	15,051.66
62315 - Contrib. to medical, social in	0.00	700.80	0.00	700.80
62320 - Mobility, Hardship, Non-remova	0.00	11,809.99	0.00	11,809.99
62340 - Annual Leave Expense - IP	0.00	6,977.91	0.00	6,977.91
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,737.93	0.00	3,737.93
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,775.00	0.00	2,775.00
63365 - Special Oper Living Allow-IP	0.00	10,458.00	0.00	10,458.00
63530 - Contribution to EOS Benefits	0.00	2,728.12	0.00	2,728.12
63535 - Contribution to Security	0.00	4,490.18	0.00	4,490.18

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Project Id : 00077970: Access to Justice and Rule of Law		Period : Jan-Dec (2014)		
Output # : 00088488: Capacity Development		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : UNDP SOUTH SUDAN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63540 - Contribution to Training	0.00	872.99	0.00	872.99
63545 - Contribution to ICT	0.00	1,091.26	0.00	1,091.26
63550 - Contributions to MAIP	0.00	363.74	0.00	363.74
63555 - Contribution to UN JFA	0.00	1,673.24	0.00	1,673.24
63560 - Contributions to Appendix D	0.00	218.27	0.00	218.27
65115 - Contributions to ASHI Reserve	0.00	5,820.02	0.00	5,820.02
65135 - Payroll Mgt Cost Recovery ATLA	0.00	386.28	0.00	386.28
72405 - Acquisition of Communic Equip	0.00	-60,995.00	0.00	-60,995.00
72505 - Stationery & other Office Supp	0.00	-91,615.00	0.00	-91,615.00
73115 - Moving Expenses	0.00	-4,050.00	0.00	-4,050.00
Total for Fund 04000	0.00	-13,290.00	0.00	-13,290.00
Fund : 30000 (PROGRAMME COST SHARING)				
61305 - Salaries - IP Staff	0.00	23,812.98	0.00	23,812.98
61310 - Post Adjustment - IP Staff	0.00	13,255.90	0.00	13,255.90
62305 - Dependency Allowances-IP Staff	0.00	732.24	0.00	732.24
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	7,646.73	0.00	7,646.73
62315 - Contrib. to medical, social in	0.00	-186.57	0.00	-186.57
62320 - Mobility, Hardship, Non-remova	0.00	5,904.99	0.00	5,904.99
62340 - Annual Leave Expense - IP	0.00	-7,014.35	0.00	-7,014.35
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	2,536.00	0.00	2,536.00
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,387.50	0.00	1,387.50
63340 - Proc trips/Rest & Recup-IP Stf	0.00	3,244.00	0.00	3,244.00
63365 - Special Oper Living Allow-IP	0.00	5,229.00	0.00	5,229.00
63530 - Contribution to EOS Benefits	0.00	1,390.08	0.00	1,390.08
63535 - Contribution to Security	0.00	2,409.47	0.00	2,409.47
63540 - Contribution to Training	0.00	444.82	0.00	444.82
63545 - Contribution to ICT	0.00	556.03	0.00	556.03
63550 - Contributions to MAIP	0.00	185.34	0.00	185.34
63555 - Contribution to UN JFA	0.00	852.58	0.00	852.58
63560 - Contributions to Appendix D	0.00	111.21	0.00	111.21
65115 - Contributions to ASHI Reserve	0.00	2,965.52	0.00	2,965.52
65135 - Payroll Mgt Cost Recovery ATLA	0.00	193.14	0.00	193.14
72220 - Furniture	0.00	3,816.13	0.00	3,816.13
72405 - Acquisition of Communic Equip	0.00	71,655.16	0.00	71,655.16
72505 - Stationery & other Office Supp	0.00	91,615.00	0.00	91,615.00
73115 - Moving Expenses	0.00	4,050.00	0.00	4,050.00
74210 - Printing and Publications	0.00	-60,967.74	0.00	-60,967.74
74510 - Bank Charges	0.00	38.94	0.00	38.94
74725 - Other L.T.S.H.	0.00	1,009.03	0.00	1,009.03
76135 - Realized Gain	0.00	0.00	0.00	0.00
Total for Fund 30000	0.00	176,873.13	0.00	176,873.13
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
61305 - Salaries - IP Staff	0.00	14,688.32	0.00	14,688.32
61310 - Post Adjustment - IP Staff	0.00	8,144.68	0.00	8,144.68
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	5,097.84	0.00	5,097.84
62315 - Contrib. to medical, social in	0.00	23.62	0.00	23.62
62320 - Mobility, Hardship, Non-remova	0.00	2,951.68	0.00	2,951.68
62340 - Annual Leave Expense - IP	0.00	-227.33	0.00	-227.33



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Combined Delivery Report by Activity

Project Id : 00077970 Access to Justice and Rule of Law		Period :	Jan-Dec (2014)	
Output # : 00088488 Capacity Development		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	UNDP SOUTH SUDAN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63335 - Home Leave Trvl & Allow-IP Sif	0.00	616.68	0.00	616.68
63365 - Special Oper Living Allow-IP	0.00	1,308.00	0.00	1,308.00
63530 - Contribution to EOS Benefits	0.00	856.23	0.00	856.23
63535 - Contribution to Security	0.00	1,484.17	0.00	1,484.17
63540 - Contribution to Training	0.00	273.99	0.00	273.99
63545 - Contribution to ICT	0.00	342.51	0.00	342.51
63550 - Contributions to MAIP	0.00	114.16	0.00	114.16
63555 - Contribution to UN JFA	0.00	525.15	0.00	525.15
63560 - Contributions to Appendix D	0.00	68.50	0.00	68.50
65115 - Contributions to ASHI Reserve	0.00	1,826.63	0.00	1,826.63
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
74510 - Bank Charges	0.00	134.35	0.00	134.35
Total for Fund 32045	0.00	38,357.94	0.00	38,357.94
Total for Activity ACTIVITY 2	0.00	201,941.07	0.00	201,941.07
Activity : ACTIVITY 3 (Construction/Renovation)				
Fund : 04000 (Core Programme, UNU Centre)				
72401 - Prefab structure/other buildin	0.00	264,174.31	0.00	264,174.31
74510 - Bank Charges	0.00	48.54	0.00	48.54
Total for Fund 04000	0.00	264,222.85	0.00	264,222.85
Fund : 30000 (PROGRAMME COST SHARING)				
71505 - UN Volunteers-Stipend & Allow	0.00	11,782.00	0.00	11,782.00
71520 - UNV-Language Allowance	0.00	200.00	0.00	200.00
71525 - UNV-Hazard Pay	0.00	1,280.00	0.00	1,280.00
71530 - UNV-Rest and Recuperation	0.00	898.00	0.00	898.00
71535 - UNV-Medical Insurance	0.00	526.88	0.00	526.88
71540 - UNV-Global Charges	0.00	649.00	0.00	649.00
71541 - UNVs-Contribution to security	0.00	306.36	0.00	306.36
71545 - UNV-Home Leave Travel & Allowa	0.00	64.00	0.00	64.00
71550 - UNV-Resettlement Allowance	0.00	600.00	0.00	600.00
71590 - UNV Development Effectiveness	0.00	1,630.63	0.00	1,630.63
71610 - Travel Tickets-Local	0.00	400.00	0.00	400.00
71620 - Daily Subsistence Allow-Local	0.00	0.00	0.00	0.00
71635 - Travel - Other	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buildin	0.00	35,200.00	0.00	35,200.00
74510 - Bank Charges	0.00	126.26	0.00	126.26
74525 - Sundry	0.00	1,200.00	0.00	1,200.00
Total for Fund 30000	0.00	54,863.13	0.00	54,863.13
Fund : 30011 (Programme cost sharing WB1)				
72140 - Svc Co-Information Technology	0.00	10,575.00	0.00	10,575.00
Total for Fund 30011	0.00	10,575.00	0.00	10,575.00

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Project Id : 00077970 Access to Justice and Rule of	Period : Jan-Dec (2014)		
Output # : 00088488 Capacity Development	Impl. Partner : 02885 UNDP (Direct Execution)		
	Location : UNDP SOUTH SUDAN		
Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

Total for Activity ACTIVITY 3	0.00	329,660.98	0.00	329,660.98
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Activity : ACTIVITY 4 (Project Management)

Fund : 04000 (Core Programme, UNU Centre)

61205 - Salaries - GS Staff	0.00	31,920.13	0.00	31,920.13
61305 - Salaries - IP Staff	0.00	84,877.24	0.00	84,877.24
61310 - Post Adjustment - IP Staff	0.00	37,733.95	0.00	37,733.95
62205 - Dependency Allow - GS Staff	0.00	621.84	0.00	621.84
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	6,184.03	0.00	6,184.03
62215 - Contrib. to Medical, social in	0.00	2,314.18	0.00	2,314.18
62225 - Hazard Duty Station Allow-GS	0.00	5,297.77	0.00	5,297.77
62240 - Annual Leave Expense - GS	0.00	- 1,328.26	0.00	- 1,328.26
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	29,281.20	0.00	29,281.20
62315 - Contrib. to medical, social in	0.00	3,725.93	0.00	3,725.93
62320 - Mobility, Hardship, Non-remova	0.00	14,126.58	0.00	14,126.58
62340 - Annual Leave Expense - IP	0.00	- 128.03	0.00	- 128.03
63130 - Contrib Dispensary Cost-NP Stf	0.00	1,332.38	0.00	1,332.38
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,387.53	0.00	1,387.53
63365 - Special Oper Living Allow-IP	0.00	1,308.00	0.00	1,308.00
63530 - Contribution to EOS Benefits	0.00	5,794.91	0.00	5,794.91
63535 - Contribution to Security	0.00	26,914.23	0.00	26,914.23
63540 - Contribution to Training	0.00	273.99	0.00	273.99
63545 - Contribution to ICT	0.00	2,018.67	0.00	2,018.67
63550 - Contributions to MAIP	0.00	1,770.47	0.00	1,770.47
63555 - Contribution to UN JFA	0.00	1,758.23	0.00	1,758.23
63560 - Contributions to Appendix D	0.00	2,758.51	0.00	2,758.51
64308 - Appointments-Lump Sum	0.00	10,051.33	0.00	10,051.33
64398 - Direct Project Cost-Staff	0.00	20,385.86	0.00	20,385.86
65115 - Contributions to ASHI Reserve	0.00	12,362.52	0.00	12,362.52
65135 - Payroll Mgt Cost Recovery ATLA	0.00	996.66	0.00	996.66
71405 - Service Contracts-Individuals	0.00	32,173.68	0.00	32,173.68
71410 - MAIP Premium SC	0.00	103.32	0.00	103.32
71415 - Contribution to Security SC	0.00	1,343.22	0.00	1,343.22
72425 - Mobile Telephone Charges	0.00	503.23	0.00	503.23
73410 - Maint, Oper of Transport Equip	0.00	0.00	0.00	0.00
74598 - Direct Project Costs - GOE	0.00	8,736.79	0.00	8,736.79
Total for Fund 04000	0.00	346,600.09	0.00	346,600.09

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	89,746.14	0.00	89,746.14
61310 - Post Adjustment - IP Staff	0.00	49,331.55	0.00	49,331.55
62305 - Dependency Allowances-IP Staff	0.00	732.24	0.00	732.24
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	28,748.69	0.00	28,748.69
62315 - Contrib. to medical, social in	0.00	3,703.67	0.00	3,703.67
62320 - Mobility, Hardship, Non-remova	0.00	22,109.98	0.00	22,109.98
62335 - Hazard Duty Station Allow-IP	0.00	3,600.00	0.00	3,600.00
62340 - Annual Leave Expense - IP	0.00	4,538.27	0.00	4,538.27

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Combined Delivery Report by Activity

Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)		
Output # : 00088488 Capacity Development	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	UNDP SOUTH SUDAN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	3,452.13	0.00	3,452.13
63335 - Home Leave Trvl & Allow-IP Stf	0.00	2,312.52	0.00	2,312.52
63340 - Proc trips/Rest & Recup-IP Stf	0.00	7,475.00	0.00	7,475.00
63365 - Special Oper Living Allow-IP	0.00	30,197.71	0.00	30,197.71
63530 - Contribution to EOS Benefits	0.00	5,215.40	0.00	5,215.40
63535 - Contribution to Security	0.00	20,237.17	0.00	20,237.17
63540 - Contribution to Training	0.00	1,668.92	0.00	1,668.92
63545 - Contribution to ICT	0.00	2,086.16	0.00	2,086.16
63550 - Contributions to MAIP	0.00	695.39	0.00	695.39
63555 - Contribution to UN JFA	0.00	3,198.78	0.00	3,198.78
63560 - Contributions to Appendix D	0.00	417.22	0.00	417.22
64398 - Direct Project Cost-Staff	0.00	25,837.41	0.00	25,837.41
65115 - Contributions to ASHI Reserve	0.00	11,126.27	0.00	11,126.27
65135 - Payroll Mgt Cost Recovery ATLA	0.00	965.70	0.00	965.70
71405 - Service Contracts-Individuals	0.00	5,612.07	0.00	5,612.07
71410 - MAIP Premium SC	0.00	13.53	0.00	13.53
71415 - Contribution to Security SC	0.00	175.92	0.00	175.92
71530 - UNV-Rest and Recuperation	0.00	2,346.00	0.00	2,346.00
71590 - UNV Development Effectiveness	0.00	234.60	0.00	234.60
71605 - Travel Tickets-International	0.00	3,265.00	0.00	3,265.00
71610 - Travel Tickets-Local	0.00	400.00	0.00	400.00
71620 - Daily Subsistence Allow-Local	0.00	1,560.00	0.00	1,560.00
71635 - Travel - Other	0.00	217.16	0.00	217.16
72140 - Svc Co-Information Technology	0.00	13,851.00	0.00	13,851.00
72205 - Office Machinery	0.00	1,738.00	0.00	1,738.00
72311 - Fuel, petroleum and other oils	0.00	3,449.34	0.00	3,449.34
72425 - Mobile Telephone Charges	0.00	580.68	0.00	580.68
72505 - Stationery & other Office Supp	0.00	290.32	0.00	290.32
73405 - Rental & Maint-Other Office Eq	0.00	793.55	0.00	793.55
73406 - Maintenance of Equipment	0.00	3,591.61	0.00	3,591.61
73410 - Maint, Oper of Transport Equip	0.00	7,373.54	0.00	7,373.54
74210 - Printing and Publications	0.00	406.45	0.00	406.45
74510 - Bank Charges	0.00	237.04	0.00	237.04
74525 - Sundry	0.00	188.71	0.00	188.71
74598 - Direct Project Costs - GOE	0.00	11,073.17	0.00	11,073.17
75709 - Learning - training of counter	0.00	67.74	0.00	67.74
76135 - Realized Gain	0.00	-0.02	0.00	-0.02
Total for Fund 30000	0.00	374,861.73	0.00	374,861.73

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

62335 - Hazard Duty Station Allow-IP	0.00	3,200.00	0.00	3,200.00
63365 - Special Oper Living Allow-IP	0.00	880.00	0.00	880.00
63535 - Contribution to Security	0.00	5,718.00	0.00	5,718.00
64398 - Direct Project Cost-Staff	0.00	17,865.02	0.00	17,865.02
71405 - Service Contracts-Individuals	0.00	11,641.60	0.00	11,641.60
71410 - MAIP Premium SC	0.00	31.80	0.00	31.80
71415 - Contribution to Security SC	0.00	413.34	0.00	413.34
71505 - UN Volunteers-Stipend & Allow	0.00	53,827.03	0.00	53,827.03
71510 - UNV Settling-In-Grant	0.00	785.00	0.00	785.00
71520 - UNV-Language Allowance	0.00	750.00	0.00	750.00
71530 - UNV-Rest and Recuperation	0.00	7,366.00	0.00	7,366.00
71535 - UNV-Medical Insurance	0.00	1,995.54	0.00	1,995.54



Mr. Q. Go.



Combined Delivery Report by Activity

Project Id : 00077970 Access to Justice and Rule of Law		Period :	Jan-Dec (2014)	
Output # : 00088480 Capacity Development		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	UNDP SOUTH SUDAN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71540 - UNV-Global Charges	0.00	2,433.75	0.00	2,433.75
71541 - UNVs-Contribution to security	0.00	1,351.92	0.00	1,351.92
71545 - UNV-Home Leave Travel & Allowa	0.00	240.00	0.00	240.00
71550 - UNV-Resettlement Allowance	0.00	2,250.00	0.00	2,250.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	2,100.00	0.00	2,100.00
71590 - UNV Development Effectiveness	0.00	5,090.25	0.00	5,090.25
71620 - Daily Subsistence Allow-Local	0.00	3,691.49	0.00	3,691.49
71635 - Travel - Other	0.00	44.00	0.00	44.00
72125 - Svc Co-Studies & Research Serv	0.00	2,696.00	0.00	2,696.00
72210 - Machinery and Equipment	0.00	23,160.00	0.00	23,160.00
72805 - Acquis of Computer Hardware	0.00	20,840.00	0.00	20,840.00
72815 - Inform Technology Supplies	0.00	290.32	0.00	290.32
73410 - Maint, Oper of Transport Equip	0.00	2,090.32	0.00	2,090.32
74510 - Bank Charges	0.00	165.02	0.00	165.02
74598 - Direct Project Costs - GOE	0.00	9,370.76	0.00	9,370.76
75707 - Learning - subsistence allowan	0.00	367.74	0.00	367.74
75709 - Learning - training of counter	0.00	33.55	0.00	33.55
Total for Fund 32045	0.00	180,688.45	0.00	180,688.45
Fund : 40910 (EEC SDN PROMOTION OF EQUALITY)				
72220 - Furniture	0.00	1,477.43	0.00	1,477.43
Total for Fund 40910	0.00	1,477.43	0.00	1,477.43
Total for Activity ACTIVITY 4	0.00	903,627.70	0.00	903,627.70
Activity : ACTIVITY1 (Case management systems)				
Fund : 04000 (Core Programme, UNU Centre)				
74210 - Printing and Publications	0.00	8,100.00	0.00	8,100.00
74225 - Other Media Costs	0.00	0.00	0.00	0.00
Total for Fund 04000	0.00	8,100.00	0.00	8,100.00
Fund : 30000 (PROGRAMME COST SHARING)				
63325 - Security Evacuation - IP Staff	0.00	4,500.00	0.00	4,500.00
71405 - Service Contracts-Individuals	0.00	36,885.70	0.00	36,885.70
71410 - MAIP Premium SC	0.00	145.49	0.00	145.49
71415 - Contribution to Security SC	0.00	1,825.23	0.00	1,825.23
71505 - UN Volunteers-Stipend & Allow	0.00	112,051.38	0.00	112,051.38
71520 - UNV-Language Allowance	0.00	1,900.00	0.00	1,900.00
71525 - UNV-Hazard Pay	0.00	8,960.00	0.00	8,960.00
71530 - UNV-Rest and Recuperation	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	5,041.08	0.00	5,041.08
71537 - UNVs Security Evacuation	0.00	-4,500.00	0.00	-4,500.00
71540 - UNV-Global Charges	0.00	6,165.50	0.00	6,165.50
71541 - UNVs-Contribution to security	0.00	3,173.30	0.00	3,173.30
71545 - UNV-Home Leave Travel & Allowa	0.00	608.00	0.00	608.00

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Project Id : 00077970 Access to Justice and Rule of Law		Period : Jan-Dec (2014)		
Output # : 00088488 Capacity Development		Impl. Partner : 02885 UNDP (Direct Execution)		
		Location : UNDP SOUTH SUDAN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71550 - UNV-Resettlement Allowance	0.00	5,700.00	0.00	5,700.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	4,200.00	0.00	4,200.00
71590 - UNV Development Effectiveness	0.00	14,324.63	0.00	14,324.63
71610 - Travel Tickets-Local	0.00	1,200.00	0.00	1,200.00
71615 - Daily Subsistence Allow-Intl	0.00	756.00	0.00	756.00
71620 - Daily Subsistence Allow-Local	0.00	- 1,020.69	0.00	- 1,020.69
71635 - Travel - Other	0.00	220.13	0.00	220.13
73105 - Rent	0.00	7,200.00	0.00	7,200.00
74510 - Bank Charges	0.00	90.88	0.00	90.88
75105 - Facilities & Admin - Implement	0.00	14,657.86	0.00	14,657.86
76135 - Realized Gain	0.00	- 28.61	0.00	- 28.61
Total for Fund 30000	0.00	224,055.88	0.00	224,055.88
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
75105 - Facilities & Admin - Implement	0.00	419.35	0.00	419.35
Total for Fund 32045	0.00	419.35	0.00	419.35
Total for Activity ACTIVITY1	0.00	232,575.23	0.00	232,575.23
Activity : ACTIVITY2 (Case Management (JOSS))				
Fund : 04000 (Core Programme, UNU Centre)				
72405 - Acquisition of Communic Equip	0.00	- 9,015.00	0.00	- 9,015.00
Total for Fund 04000	0.00	- 9,015.00	0.00	- 9,015.00
Fund : 30000 (PROGRAMME COST SHARING)				
63335 - Home Leave Trvl & Allow-IP Stf	0.00	0.00	0.00	0.00
71605 - Travel Tickets-International	0.00	967.00	0.00	967.00
72430 - Postage and Pouch	0.00	117.74	0.00	117.74
72505 - Stationery & other Office Supp	0.00	2,729.84	0.00	2,729.84
74210 - Printing and Publications	0.00	60,967.74	0.00	60,967.74
74510 - Bank Charges	0.00	0.00	0.00	0.00
75105 - Facilities & Admin - Implement	0.00	12,381.12	0.00	12,381.12
Total for Fund 30000	0.00	77,163.44	0.00	77,163.44
Fund : 32045 (JPN-Partnership Devt. Pgm. PCF)				
61305 - Salaries - IP Staff	0.00	10,297.72	0.00	10,297.72
61310 - Post Adjustment - IP Staff	0.00	5,533.34	0.00	5,533.34
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	3,287.97	0.00	3,287.97
62315 - Contrib. to medical, social in	0.00	141.80	0.00	141.80
62320 - Mobility, Hardship, Non-remova	0.00	3,626.99	0.00	3,626.99
62340 - Annual Leave Expense - IP	0.00	1,323.13	0.00	1,323.13
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	14,547.21	0.00	14,547.21
63335 - Home Leave Trvl & Allow-IP Stf	0.00	308.33	0.00	308.33



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Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2014)		
Output # : 00088488 Capacity Development	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	UNDP SOUTH SUDAN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

63365 - Special Oper Living Allow-IP	0.00	2,384.10	0.00	2,384.10
63530 - Contribution to EOS Benefits	0.00	593.67	0.00	593.67
63535 - Contribution to Security	0.00	1,029.02	0.00	1,029.02
63540 - Contribution to Training	0.00	189.97	0.00	189.97
63545 - Contribution to ICT	0.00	237.47	0.00	237.47
63550 - Contributions to MAIP	0.00	79.16	0.00	79.16
63555 - Contribution to UN JFA	0.00	364.12	0.00	364.12
63560 - Contributions to Appendix D	0.00	47.49	0.00	47.49
65115 - Contributions to ASHI Reserve	0.00	1,266.49	0.00	1,266.49
65135 - Payroll Mgt Cost Recovery ATLA	0.00	128.76	0.00	128.76
71205 - Intl Consultants-Sht Term-Tech	0.00	52,720.50	0.00	52,720.50
71405 - Service Contracts-Individuals	0.00	30,806.22	0.00	30,806.22
71410 - MAIP Premium SC	0.00	93.35	0.00	93.35
71415 - Contribution to Security SC	0.00	1,168.87	0.00	1,168.87
71635 - Travel - Other	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	40,570.00	0.00	40,570.00
72399 - Other Materials and Goods	0.00	378.00	0.00	378.00
72405 - Acquisition of Communic Equip	0.00	133,924.00	0.00	133,924.00
72505 - Stationery & other Office Supp	0.00	5.74	0.00	5.74
72815 - Inform Technology Supplies	0.00	7,056.00	0.00	7,056.00
74510 - Bank Charges	0.00	463.30	0.00	463.30
74525 - Sundry	0.00	26.67	0.00	26.67
75105 - Facilities & Admin - Implement	0.00	9,869.80	0.00	9,869.80
Total for Fund 32045	0.00	322,469.19	0.00	322,469.19
Total for Activity ACTIVITY2	0.00	390,617.63	0.00	390,617.63

Activity : ACTIVITY4 (Human rights awareness)

Fund : 30000 (PROGRAMME COST SHARING)

62335 - Hazard Duty Station Allow-IP	0.00	6,506.67	0.00	6,506.67
63340 - Proc trips/Rest & Recup-IP Stf	0.00	2,896.00	0.00	2,896.00
63365 - Special Oper Living Allow-IP	0.00	1,200.00	0.00	1,200.00
72405 - Acquisition of Communic Equip	0.00	28,764.00	0.00	28,764.00
72815 - Inform Technology Supplies	0.00	923.66	0.00	923.66
74110 - Audit Fees	0.00	18,361.00	0.00	18,361.00
74510 - Bank Charges	0.00	110.02	0.00	110.02
74525 - Sundry	0.00	930.64	0.00	930.64
75105 - Facilities & Admin - Implement	0.00	30,420.72	0.00	30,420.72
75709 - Learning - training of counter	0.00	618.31	0.00	618.31
Total for Fund 30000	0.00	90,731.02	0.00	90,731.02

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

62335 - Hazard Duty Station Allow-IP	0.00	7,306.67	0.00	7,306.67
73410 - Maint. Oper of Transport Equip	0.00	-1,276.16	0.00	-1,276.16
74510 - Bank Charges	0.00	87.68	0.00	87.68
75105 - Facilities & Admin - Implement	0.00	9,780.20	0.00	9,780.20





Project Id : 00077970 Access to Justice and Rule of	Period : Jan-Dec (2014)
Output # : 00088488 Capacity Development	Impl. Partner : 02885 UNDP (Direct Execution)
	Location : UNDP SOUTH SUDAN

Total for Fund 32045	0.00	15,898.39	0.00	15,898.39
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Total for Activity ACTIVITY4	0.00	106,629.41	0.00	106,629.41
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Activity : ACTIVITY5 (Prison Infrastructure)

Fund : 04000 (Core Programme, UNU Centre)

71505 - UN Volunteers-Stipend & Allow	0.00	200.00	0.00	200.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71525 - UNV-Hazard Pay	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71545 - UNV-Home Leave Travel & Allowa	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71590 - UNV Development Effectiveness	0.00	0.00	0.00	0.00
72401 - Prefab structure/other buildin	0.00	0.00	0.00	0.00
74510 - Bank Charges	0.00	0.00	0.00	0.00

Total for Fund 04000	0.00	200.00	0.00	200.00
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Fund : 30000 (PROGRAMME COST SHARING)

72401 - Prefab structure/other buildin	0.00	0.00	0.00	0.00
73105 - Rent	0.00	600.00	0.00	600.00
75105 - Facilities & Admin - Implement	0.00	0.00	0.00	0.00

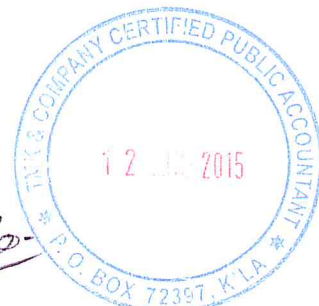
Total for Fund 30000	0.00	600.00	0.00	600.00
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Total for Activity ACTIVITY5	0.00	800.00	0.00	800.00
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Activity : ACTIVITY6 (Conflict affected people)

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

71405 - Service Contracts-Individuals	0.00	26,705.94	0.00	26,705.94
71410 - MAIP Premium SC	0.00	98.51	0.00	98.51
71415 - Contribution to Security SC	0.00	1,235.86	0.00	1,235.86
71505 - UN Volunteers-Stipend & Allow	0.00	1,000.00	0.00	1,000.00
71510 - UNV Settling-In-Grant	0.00	9.42	0.00	9.42
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71530 - UNV-Rest and Recuperation	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71545 - UNV-Home Leave Travel & Allowa	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
71560 - UNV-Intl Appoint/Sep Ind Trvl	0.00	0.00	0.00	0.00



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Project Id : 00077970-Access to Justice and Rule of	Period :	Jan-Dec (2014)		
Output # : 00088488-Capacity Development	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :	UNDP SOUTH SUDAN		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

71590 - UNV Development Effectiveness	0.00	400.00	0.00	400.00
71620 - Daily Subsistence Allow-Local	0.00	15.82	0.00	15.82
71635 - Travel - Other	0.00	0.00	0.00	0.00
72210 - Machinery and Equipment	0.00	3,580.00	0.00	3,580.00
72215 - Transporation Equipment	0.00	112.52	0.00	112.52
72399 - Other Materials and Goods	0.00	5,810.00	0.00	5,810.00
72505 - Stationery & other Office Supp	0.00	118.81	0.00	118.81
73410 - Maint, Oper of Transport Equip	0.00	106.29	0.00	106.29
74510 - Bank Charges	0.00	0.58	0.00	0.58
74525 - Sundry	0.00	16.67	0.00	16.67
74696 - PP&E Expensed Items	0.00	28,387.09	0.00	28,387.09
75105 - Facilities & Admin - Implement	0.00	10,692.32	0.00	10,692.32
75705 - Learning costs	0.00	27,857.83	0.00	27,857.83
75707 - Learning - subsistence allowan	0.00	22,793.56	0.00	22,793.56
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 103.93	0.00	- 103.93
77660 - Dep Exp Owned -Vehicle	0.00	- 112.52	0.00	- 112.52
Total for Fund 32045	0.00	128,724.78	0.00	128,724.78
Total for Activity ACTIVITY6	0.00	128,724.78	0.00	128,724.78

Activity : ACTIVITY7 (Project Management)

Fund : 04000 (Core Programme, UNU Centre)

71405 - Service Contracts-Individuals	0.00	131,542.59	0.00	131,542.59
71410 - MAIP Premium SC	0.00	405.39	0.00	405.39
71415 - Contribution to Security SC	0.00	5,087.73	0.00	5,087.73
71505 - UN Volunteers-Stipend & Allow	0.00	0.00	0.00	0.00
71520 - UNV-Language Allowance	0.00	0.00	0.00	0.00
71535 - UNV-Medical Insurance	0.00	0.00	0.00	0.00
71540 - UNV-Global Charges	0.00	0.00	0.00	0.00
71541 - UNVs-Contribution to security	0.00	0.00	0.00	0.00
71545 - UNV-Home Leave Travel & Allowa	0.00	0.00	0.00	0.00
71550 - UNV-Resettlement Allowance	0.00	0.00	0.00	0.00
72425 - Mobile Telephone Charges	0.00	958.07	0.00	958.07
73410 - Maint, Oper of Transport Equip	0.00	7.21	0.00	7.21
74525 - Sundry	0.00	811.51	0.00	811.51
Total for Fund 04000	0.00	138,812.50	0.00	138,812.50

Fund : 30000 (PROGRAMME COST SHARING)

61305 - Salaries - IP Staff	0.00	15,406.41	0.00	15,406.41
61310 - Post Adjustment - IP Staff	0.00	6,554.33	0.00	6,554.33
62305 - Dependency Allowances-IP Staff	0.00	615.09	0.00	615.09
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	4,810.62	0.00	4,810.62
62315 - Contrib. to medical, social in	0.00	499.40	0.00	499.40
62320 - Mobility, Hardship, Non-remova	0.00	3,168.99	0.00	3,168.99
62340 - Annual Leave Expense - IP	0.00	- 538.94	0.00	- 538.94
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	512.55	0.00	512.55



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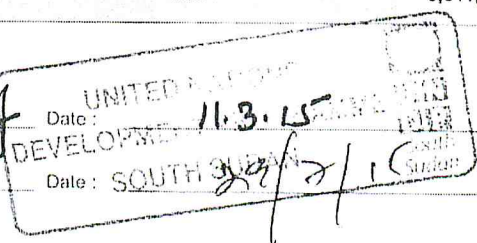


Project Id : 00077970 Access to Justice and Rule of		Period :	Jan-Dec (2014)	
Output # : 00088488 Capacity Development		Impl. Partner :	02885 UNDP (Direct Execution)	
		Location :	UNDP SOUTH SUDAN	
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63365 - Special Oper Living Allow-IP	0.00	- 1,771.35	0.00	- 1,771.35
63530 - Contribution to EOS Benefits	0.00	823.54	0.00	823.54
63535 - Contribution to Security	0.00	1,367.91	0.00	1,367.91
63540 - Contribution to Training	0.00	263.53	0.00	263.53
63545 - Contribution to ICT	0.00	329.42	0.00	329.42
63550 - Contributions to MAIP	0.00	109.80	0.00	109.80
63555 - Contribution to UN JFA	0.00	505.10	0.00	505.10
63560 - Contributions to Appendix D	0.00	65.88	0.00	65.88
65115 - Contributions to ASHI Reserve	0.00	1,756.87	0.00	1,756.87
65135 - Payroll Mgt Cost Recovery ATLA	0.00	162.24	0.00	162.24
71405 - Service Contracts-Individuals	0.00	16,629.79	0.00	16,629.79
71410 - MAIP Premium SC	0.00	41.64	0.00	41.64
71415 - Contribution to Security SC	0.00	522.42	0.00	522.42
71530 - UNV-Rest and Recuperation	0.00	898.00	0.00	898.00
71590 - UNV Development Effectiveness	0.00	89.80	0.00	89.80
71620 - Daily Subsistence Allow-Local	0.00	359.48	0.00	359.48
71635 - Travel - Other	0.00	46.84	0.00	46.84
72311 - Fuel, petroleum and other oils	0.00	26,478.54	0.00	26,478.54
72425 - Mobile Telephone Charges	0.00	8.78	0.00	8.78
72505 - Stationery & other Office Supp	0.00	1,934.02	0.00	1,934.02
73405 - Rental & Maint-Other Office Eq	0.00	21.79	0.00	21.79
73406 - Maintenance of Equipment	0.00	182.63	0.00	182.63
73410 - Maint, Oper of Transport Equip	0.00	3,503.75	0.00	3,503.75
74510 - Bank Charges	0.00	45.54	0.00	45.54
74525 - Sundry	0.00	83.33	0.00	83.33
75105 - Facilities & Admin - Implement	0.00	6,011.31	0.00	6,011.31
76125 - Realized Loss	0.00	0.01	0.00	0.01
76135 - Realized Gain	0.00	- 128.05	0.00	- 128.05
Total for Fund 30000	0.00	91,371.01	0.00	91,371.01
Fund : 32045 (JPN-Partnership Devt, Pgm. PCF)				
75707 - Learning – subsistence allowan	0.00	- 217.74	0.00	- 217.74
Total for Fund 32045	0.00	- 217.74	0.00	- 217.74
Total for Activity ACTIVITY7	0.00	229,965.77	0.00	229,965.77
Total for Output : 00088488	0.00	2,521,035.37	0.00	2,521,035.37

Project Total :	27,367.74	5,584,013.21	0.00	5,611,380.95
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Signed By :

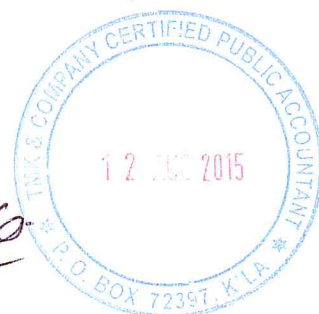
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UN Development Programme
Report ID: unglcdrb

Combined Delivery Report by Activity

Page 25 of 27
Run Time: 10-03-2015 12:03:49

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2014)
Selected Project Id : 00077970
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : ALL

Project Id : ALL	Period : Jan-Dec (2014)			
Output # : ALL	Impl. Partner Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
47101 - South Sudan - Central	0.00	31,824.53	0.00	31,824.53
47104 - South Sudan - DemGovernance	27,367.74	5,552,188.68	0.00	5,579,556.42

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Funds Utilization

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2014)
Selected Project Id : 00077970
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : ALL

Project/Award: 00077970 Access to Justice and Rule of Law Period : As Of Dec31,2014

Output #	00088485	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			9,235.90
Inventory			0.00
Repayments			0.00
Commitments			324,322.69

Output #	00088486	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			18,246.45
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			223,619.42

Output #	00088487	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances			0.00
Undepreciated Fixed Assets			0.00
Inventory			0.00
Prepayments			0.00
Commitments			18,688.07

Output #	00088488	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
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Funds Utilization

Outstanding NEX advances	0.00
Undepreciated Fixed Assets	18,471.80
Inventory	0.00
Prepayments	0.00
Commitments	509,953.27

Mr. S. C.



Annex 2

Statement of Assets and Equipment

UNDP South Sudan Assets Verification Report as of 31 December 2014

Access to Justice and Rule of Law Project

Business Unit SSD10 Implementing Agent 001981 Department ID 47104
Operating Unit SSD Donor 00182 Fund 30000

Profile ID	Tag number	Serial ID	Description	Physical Location	Acquisition date	Quantity	Acquisition Cost (USD)	Project ID
MTRV4	1504	JTECBOJ101022530	Vehicles-General	UNDP-Bor	05/10/05	1	42,890.00	88485
MTRV4	1530	JTECBOJ1301027911	Vehicles-General	UNDP-JBA	11/09/06	1	37,616.00	88485
MTRV4	1505	JTERB71-80034636	Vehicles-General	UNDP-Kuajok*	26/9/2006	1	8,175.00	88485
MTRV4	1506	JTECBOJ1801019884	Vehicles-General	UNDP-Malakal	01/05/06	1	37,300.00	88485
MTRV4	1507	JTECBOJ0279956	Vehicles-General	UNDP-Malakal	11/09/06	1	37,616.00	88485
MTRV4	1508	JTECBOJ1801019853	Vehicles-General	UNDP-Wau	26/9/2006	1	48,088.24	88485
MTRV4	1509	JTECBOJ1901027329	Vehicles-General	UNDP-Aweil**	01/05/06	1	37,300.00	88485
MTRV4	1574	JTECBOJ303031496	Vehicles-General	UNDP-JBA	26/9/2006	1	49,540.73	88488
MTRV4	1575	JTECBOJ303031465	Vehicles-General	UNDP-JBA	26/9/2006	1	41,118.80	88488
MTRV3	1576	H56A-0101872/4A30-079186	Motorcycles	UNDP-JBA	01/10/11	1	1,500.00	88488
MTRV3	1577	L125SE5589390	Motorcycles	UNDP-JBA	01/10/11	1	1,500.00	88488
MTRV3	1578	ZTWK05600/DU-M-BTM-80599	Motorcycles	UNDP-JBA	23/2/2009	1	2,000.00	88488
ITC		CN-OCMN08-12961-24H-00D5-A00	DELL Latitude laptop E6520	UNDP JBA	10/04/2012	1	1,738.00	88488
Total						13	346,382.77	

Note:

Vehicle with Chassis number JTERB71-J80034636 was purchase in JPY at 956,475.00 exchange rate was 1 USD = 117 JPY
Vehicle with Chassis number JTECBOJ1801019853 was purchase in JPY at 5,626,323.53 exchange rate was 1 USD = 117 JPY
Vehicle with Chassis number JTECBOJ303031496 was purchase in JPY at 5,796,265.06 exchange rate was 1 USD = 117 JPY
Vehicle with Chassis number JTECBOJ303031465 was purchase in JPY at 4,810,900.00 exchange rate was 1 USD = 117 JPY
Vehicle with Chassis number JTECBOJ1301027911 was purchase in JPY at 4,325,847.3 exchange rate was 1 USD = 115 JPY

Prepared By

Diaz Okeny Stanley
Programme Associate
Democratic Governance and Stabilization Unit

Verified by:

Dominic Kenyi Aurelio
Programme Associate
Democratic Governance and Stabilization Unit

Approved by:

Lealem Bernahu Dinku
Team Leader
Democratic Governance and Stabilization Unit

