



AUDIT

OF

ACCESS TO JUSTICE AND RULE OF LAW
(Directly Implemented Project No. 77970, Output No. 109341)

IN

UNDP SOUTH SUDAN

Report No. 2401
Issue Date: 3 September 2021

**Report on the Audit of
Access to Justice and Rule of Law in UNDP South Sudan
(Project No. 77970, Output No. 109341)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through PKF Littlejohn LLP (the audit firm), from 31 May to 24 June 2020, conducted an audit of 'Access to Justice and Rule of Law' (Project No. 77970), 'Capacity of Rule of Law Institutions' (Output No. 109341) (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 Output.

The audit firm conducted a financial audit in accordance with the International Standards of Auditing (ISA), the 700 series, to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenses for the period from 1 January 2019 to 31 December 2020 and the accompanying Funds Utilization statement¹ as of 31 December 2020. The audit did not include activities and expenses incurred or undertaken at the "responsible party" level, or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Assets as no assets were held by the Project and in addition, the audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

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

Audit results

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

Project Expenses*	
Amount (in \$ '000)	Opinion
3,060	Unmodified

*Expenses recorded in the 2019 and 2020 Combined Delivery Report were \$5,833,930. Excluded from the audit scope were transactions that relate to expenses processed and approved by other UNDP offices outside of the country (\$2,548,919). Also excluded were expenses incurred at the "responsible party" level (\$224,977) which were subject to a separate audit conducted by external auditors that resulted in a qualified audit opinion.

The audit did not result in any recommendations.

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



Management comments and action plan

Comments and/or additional information provided have been incorporated into the report, where appropriate.

 +/m
Helge
Ostveiten
2021.09.03
15:32:12 -04'00'
Helge S. Ostveiten
Director
Office of Audit and Investigations

Report of the Independent Auditor on
the United Nations Development Programme (UNDP)
Directly Implemented (DIM) Project
Implemented by UNDP South Sudan.

Project name:	Access to Justice and Rule of Law
Output name:	Capacity of Rule of Law Institutions
UNDP Country Office:	South Sudan
Atlas Project ID:	00077970
Atlas Output ID:	00109341
Auditor:	PKF Littlejohn
Period subject to audit:	1 January 2019 to 31 December 2020

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EXECUTIVE SUMMARY

PKF Littlejohn conducted a financial audit of UNDP project ID 77970, 'Access to Justice and Rule of Law, output ID 109341 titled 'Capacity of Rule of Law institutions', directly implemented by UNDP South Sudan for the period from 1 January 2019 to 31 December 2020. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI) United Nations Development Programme (UNDP).

The fieldwork was carried out remotely between 31 May to 11 June 2021. We confirm that the remote nature of the audit did not limit the scope of the audit in any respect.

Audit opinions

We have issued audit opinions as summarized in the table below and as detailed in the next section:

Project Financial Position	Unmodified
Statement of Fixed Assets	Not applicable because the output to be audited doesn't have fixed asset.
Statement of Cash	Not applicable because the project did not maintain a separate bank account.

There were no reportable findings with medium or high priority rating consequently we did not issue a management letter.

Prior year audit

Project ID 00077970, 'Access to Justice and Rule of Law, output ID 00109341 titled 'Capacity of Rule of Law institutions,' was not audited in the prior year and therefore there were no recommendations to follow up on.



PKF Littlejohn LLP

17 August 2021

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THE AUDIT ENGAGEMENT

Audit Objectives and Scope

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

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January 2019 to 31 December 2020 as well as the Funds Utilization statement as at 31 December 2020 and the accounts receivable and accounts payable as at 31 December 2020 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.
- Expressing an opinion on whether the Statement of Fixed Assets, at net book value, presents fairly the balance of depreciated assets of the project as at 31 December 2020. This statement must include all assets available as at 31 December 2020 and not only those purchased in a given period. Where a project does not have any assets or equipment, it is not 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 project as at 31 December 2020. Disbursements made against a project are usually financed from regular country office bank accounts. Exceptionally, a dedicated account may be opened and used solely for the cash transactions of a 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 project has been established. In cases where the cash transactions of the audited project are made through the country office bank accounts this type of opinion is not required.
- As maybe applicable, provide the progress made in implementing the recommendations raised in previous year audit report.

The Financial Audit was conducted in accordance with the International Standards on Auditing (ISA), the 700 series.

The scope of the audit relates only to transactions concluded and recorded against the UNDP project between 1 January 2019 to 31 December 2020. The scope of the audit did not include:

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

INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FINANCIAL POSITION

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

We have audited the financial position of the UNDP project ID 00077970, "Access to Justice and Rule of Law" output ID 00109341 titled 'Capacity of Rule of Law institutions', for the period 1 January 2019 to 31 December 2020 which includes: (a) the accompanying Combined Delivery Report (CDR); (b) the Funds Utilization statement ("the statement"); and (c) the project-related accounts receivable and accounts payable.

The CDR expenditure for both FY2019, USD 2,985,762.04, and FY2020, USD 2,848,168.09, totalling USD 5,833,930.13. The expenditure directly incurred by the UNDP Country Office in South Sudan amounts to USD 3,060,033.97 and expenditure incurred by entities other than the Country Office amounts to USD 2,773,896.16. Our audit only covered the expenditure directly incurred by the UNDP Country Office in South Sudan of USD 3,060,033.97.

Unmodified opinion

In our opinion, the attached CDRs and Funds Utilization statement present fairly, in all material respects, the expenses of USD 3,060,033.97 directly incurred by Country Office in South Sudan and charged to the project for the period 1 January 2019 to 31 December 2020 in accordance with UNDP accounting policies and were: (i) in conformity with the approved project budgets; (ii) for the approved purposes of the project; (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and (iv) supported by properly approved vouchers and other supporting documents.

Basis for unmodified opinion

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

Management responsibilities

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

Auditor's responsibilities

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

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

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

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



PKF Littlejohn LLP

17 August 2021

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Combined Delivery Report By Project



UN Development Programme
Report ID: unglcdrp

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Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2019)
Selected Project Id : 00077970
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : 00109341

Project Id : 00077970 Access to Justice and Rule of	Period :	Jan-Dec (2019)		
Output # : 00109341 Capacity of RoL Institutions	Impl. Partner :	02885 UNDP (Direct Execution)		
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 47101 (South Sudan - Central)				
Fund : 04000 (Core Programme, UNU Centre)				
71605 - Travel Tickets-International	0.00	738.00	0.00	738.00
71615 - Daily Subsistence Allow-Intl	0.00	15,887.00	0.00	15,887.00
Total for Fund 04000	0.00	16,625.00	0.00	16,625.00
Fund : 30000 (PROGRAMME COST SHARING)				
71505 - UN Volunteers-Stipend & Allow	0.00	11,208.70	0.00	11,208.70
71510 - UNV Settling-in-Grant	0.00	4,735.51	0.00	4,735.51
71520 - UNV-Language Allowance	0.00	188.71	0.00	188.71
71525 - UNV-Hazard Pay	0.00	3,774.19	0.00	3,774.19
71535 - UNV-Medical Insurance	0.00	590.83	0.00	590.83
71540 - UNV-Global Charges	0.00	622.86	0.00	622.86
71541 - UNVs-Contribution to security	0.00	584.89	0.00	584.89
71545 - UNV-Home Leave Travel & Allowa	0.00	32.08	0.00	32.08
71550 - UNV-Resettlement Allowance	0.00	754.84	0.00	754.84
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,900.00	0.00	1,900.00
71591 - UNV_Cost_Recovery_Deployment	0.00	4,100.00	0.00	4,100.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	2,493.10	0.00	2,493.10
71605 - Travel Tickets-International	0.00	14,935.00	0.00	14,935.00
71615 - Daily Subsistence Allow-Intl	0.00	109,923.79	0.00	109,923.79
71620 - Daily Subsistence Allow-Local	0.00	145.60	0.00	145.60
71635 - Travel - Other	0.00	3,028.00	0.00	3,028.00
75105 - Facilities & Admin - Implement	0.00	12,678.56	0.00	12,678.56
Total for Fund 30000	0.00	171,696.66	0.00	171,696.66
Total for Dept : 47101	0.00	188,321.66	0.00	188,321.66
Dept: 47103 (South Sudan - Crisis Prev&Rcvr)				
Fund : 30000 (PROGRAMME COST SHARING)				
71505 - UN Volunteers-Stipend & Allow	0.00	211,290.69	0.00	211,290.69
71520 - UNV-Language Allowance	0.00	3,600.00	0.00	3,600.00
71525 - UNV-Hazard Pay	0.00	72,000.00	0.00	72,000.00
71535 - UNV-Medical Insurance	0.00	11,604.24	0.00	11,604.24
71540 - UNV-Global Charges	0.00	10,930.06	0.00	10,930.06
71541 - UNVs-Contribution to security	0.00	11,517.48	0.00	11,517.48
71545 - UNV-Home Leave Travel & Allowa	0.00	612.00	0.00	612.00
71550 - UNV-Resettlement Allowance	0.00	14,400.00	0.00	14,400.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	42,609.03	0.00	42,609.03
75105 - Facilities & Admin - Implement	0.00	30,285.09	0.00	30,285.09





UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 03-03-2020 17:03:32

Project ID: 00077970 Access to Justice and Rule of Law	Period: Jan-Dec (2019)				
Output #: 00109341 Capacity of RoL Institutions	Impl. Partner: 02885 UNDP (Direct Execution)				
	Location:				
		Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63340 - Proc trips/Rest & Recup-IP Stf	0.00	4,665.00	0.00		4,665.00
63350 - Reimb of Income Tax-IP Staff	0.00	4,651.90	0.00		4,651.90
63365 - Special Oper Living Allow-IP	0.00	5,000.00	0.00		5,000.00
63530 - Contribution to EOS Benefits	0.00	4,873.64	0.00		4,873.64
63535 - Contribution to Security	0.00	21,460.49	0.00		21,460.49
63540 - Contribution to Training	0.00	454.88	0.00		454.88
63545 - Contribution to ICT	0.00	1,949.48	0.00		1,949.48
63550 - Contributions to MAIP	0.00	65.00	0.00		65.00
63555 - Contribution to UN JFA	0.00	2,596.08	0.00		2,596.08
63560 - Contributions to Appendix D	0.00	324.94	0.00		324.94
64306 - Appointment-Ticket Costs	0.00	1,770.00	0.00		1,770.00
64307 - Appointment-Subsistence Allow	0.00	3,030.00	0.00		3,030.00
64309 - Appointment-Shipments	0.00	5,000.00	0.00		5,000.00
64310 - Separations - IP Staff	0.00	1,819.48	0.00		1,819.48
64321 - Reassignment-Ticket Costs	0.00	17,120.00	0.00		17,120.00
64322 - Reassignmtns-Subsistence Allow	0.00	4,279.00	0.00		4,279.00
64323 - Reassignments-Lump Sum	0.00	12,984.08	0.00		12,984.08
64397 - Services to projects -CO staff	0.00	84,665.22	0.00		84,665.22
65115 - Contributions to ASHI Reserve	0.00	9,718.40	0.00		9,718.40
65135 - Payroll Mgt Cost Recovery ATLA	0.00	643.80	0.00		643.80
71205 - Intl Consultants-Sht Term-Tech	0.00	9,280.00	0.00		9,280.00
71305 - Local Consult.-Sht Term-Tech	0.00	83,100.00	0.00		83,100.00
71405 - Service Contracts-Individuals	9,140.00	146,498.88	0.00		155,638.88
71410 - MAIP Premium SC	0.00	47.38	0.00		47.38
71415 - Contribution to Security SC	0.00	7,205.00	0.00		7,205.00
71505 - UN Volunteers-Slipend & Allow	0.00	149,502.12	0.00		149,502.12
71520 - UNV-Language Allowance	0.00	1,046.67	0.00		1,046.67
71525 - UNV-Hazard Pay	0.00	26,380.55	0.00		26,380.55
71530 - UNV-Rest and Recuperation	0.00	61,743.00	0.00		61,743.00
71535 - UNV-Medical Insurance	0.00	3,215.97	0.00		3,215.97
71540 - UNV-Global Charges	0.00	3,120.88	0.00		3,120.88
71541 - UNVs-Contribution to security	0.00	3,230.71	0.00		3,230.71
71545 - UNV-Home Leave Travel & Allowa	0.00	177.93	0.00		177.93
71550 - UNV-Resettlement Allowance	0.00	4,186.67	0.00		4,186.67
71590 - UNV Development Effectiveness	0.00	40.00	0.00		40.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	15,895.13	0.00		15,895.13
71605 - Travel Tickets-International	0.00	0.00	0.00		0.00
71610 - Travel Tickets-Local	0.00	540.92	0.00		540.92
71615 - Daily Subsistence Allow-Intl	0.00	-9,792.00	0.00		-9,792.00
71620 - Daily Subsistence Allow-Local	0.00	222,266.32	0.00		222,266.32
71625 - Daily Subsist Allow-Mtg Partic	0.00	-2,200.00	0.00		-2,200.00
71635 - Travel - Other	0.00	170,388.05	0.00		170,388.05
72120 - Svc Co-Trade and Business Serv	0.00	69,624.00	0.00		69,624.00
72125 - Svc Co-Studies & Research Serv	0.00	25,105.13	0.00		25,105.13
72220 - Furniture	0.00	1,350.00	0.00		1,350.00
72311 - Fuel, petroleum and other oils	0.00	10,183.00	0.00		10,183.00
72399 - Other Materials and Goods	0.00	3,163.00	0.00		3,163.00
72401 - Prefab structure/other buildin	0.00	135,406.03	0.00		135,406.03
72402 - Building Maintenance	0.00	400.00	0.00		400.00
72405 - Acquisition of Communic Equip	0.00	41,396.00	0.00		41,396.00
72440 - Connectivity Charges	0.00	10,466.08	0.00		10,466.08
72505 - Stationery & other Office Supp	0.00	4,531.60	0.00		4,531.60
72605 - Grants to Instit & other Benef	0.00	60,000.00	0.00		60,000.00
72805 - Acquis of Computer Hardware	0.00	352.33	0.00		352.33





Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Project ID : 00077970 Access to Justice and Rule of Law	Period : Jan-Dec (2019)	Impl. Partner : 02885 UNDP (Direct Execution)	Location :	
Output # : 00109341 Capacity of RoL Institutions	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
72815 - Inform Technology Supplies	0.00	27,999.75	0.00	27,999.75
73107 - Rent - Meeting Rooms	0.00	12,815.00	0.00	12,815.00
73110 - Custodial & Cleaning Services	0.00	564.00	0.00	564.00
73115 - Moving Expenses	0.00	10,326.00	0.00	10,326.00
73216 - Construction Cost	0.00	248.00	0.00	248.00
73410 - Maint, Oper of Transport Equip	0.00	165.00	0.00	165.00
74105 - Management and Reporting Svcs	0.00	39,171.00	0.00	39,171.00
74210 - Printing and Publications	0.00	208,133.60	0.00	208,133.60
74225 - Other Media Costs	0.00	21,110.00	0.00	21,110.00
74510 - Bank Charges	598.50	21,600.22	0.00	22,198.72
74596 - Services to projects -GOE	0.00	36,283.95	0.00	36,283.95
74725 - Other L.T.S.H.	0.00	456.00	0.00	456.00
75105 - Facilities & Admin - Implement	0.00	168,059.96	0.00	168,059.96
75705 - Learning costs	0.00	72,985.25	0.00	72,985.25
75709 - Learning - training of counter	30,250.00	34,606.03	0.00	64,856.03
76135 - Realized Gain	0.00	-3.85	0.00	-3.85
Total for Fund 30000	39,988.50	2,276,522.57	0.00	2,316,511.07
Total for Dept : 47104	39,988.50	2,348,603.29	0.00	2,388,591.79
Total for Output : 00109341	39,988.50	2,945,773.54	0.00	2,985,762.04
Project Total :	39,988.50	2,945,773.54	0.00	2,985,762.04



Signed By: Andrew Shurenda, Team leader Date: 3/03/2020
 Signed By: _____ Date: 3/4/20

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 ROSE BARRUMA
 OPS, a.i

Handwritten signature
 PKF Littlejohn LLP



Combined Delivery Report By Project

UN Development Programme
Report ID: unglcdrp

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Funds Utilization

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2019)
Selected Project Id : 00077970
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : 00109341

Project/Award: 00077970 Access to Justice and Rule of

Period : As at Dec 31, 2019

Output #	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
00109341		
Outstanding NEX advances		61.50
Undepreciated Fixed Assets		0.00
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		949,241.14



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UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Project Id : 00077970 Access to Justice and Rule of Law	Period : Jan-Dec (2020)
Output # : 00109341 Capacity of RoL institutions	Impl. Partner : 02885 UNDP (Direct Execution)
	Location :

	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71360 - Local Consult-Security	0.00	553.13	0.00	553.13
71405 - Service Contracts-Individuals	0.00	80,739.90	0.00	80,739.90
71410 - MAIP Premium SC	0.00	35.75	0.00	35.75
71415 - Contribution to Security SC	0.00	4,295.06	0.00	4,295.06
71505 - UN Volunteers-Stipend & Allow	0.00	237,190.92	0.00	237,190.92
71510 - UNV Settling-In-Grant	0.00	26,663.65	0.00	26,663.65
71520 - UNV_Volunteer_Learning	0.00	2,219.68	0.00	2,219.68
71525 - UNV-Hazard Pay	0.00	63,419.35	0.00	63,419.35
71526 - UNV Well being differential	0.00	3,607.00	0.00	3,607.00
71530 - UNV-Rest and Recuperation	0.00	35,765.00	0.00	35,765.00
71535 - UNV-Medical Insurance	0.00	10,220.53	0.00	10,220.53
71540 - UNV-Global Charges	0.00	9,863.33	0.00	9,863.33
71541 - UNVs-Contribution to security	0.00	10,145.82	0.00	10,145.82
71545 - UNV-Home Leave Travel & Allowa	0.00	1,585.47	0.00	1,585.47
71550 - UNV-Resettlement Allowance	0.00	13,063.88	0.00	13,063.88
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	18,000.00	0.00	18,000.00
71591 - UNV_Cost_Recovery_Deployment	0.00	20,500.00	0.00	20,500.00
71592 - UNV_COST_RECOVERY_RECURRING	0.00	40,339.23	0.00	40,339.23
71605 - Travel Tickets-International	0.00	207.00	0.00	207.00
71610 - Travel Tickets-Local	0.00	1,600.00	0.00	1,600.00
71620 - Daily Subsistence Allow-Local	0.00	19,649.00	0.00	19,649.00
71635 - Travel - Other	0.00	-21,696.44	0.00	-21,696.44
72210 - Machinery and Equipment	0.00	450.00	0.00	450.00
72215 - Transportation Equipment	0.00	6,960.00	0.00	6,960.00
72310 - Minerals,Mining & Metal Prdcts	0.00	50,776.00	0.00	50,776.00
72311 - Fuel, petroleum and other oils	0.00	5,884.67	0.00	5,884.67
72330 - Medical Products	0.00	34.00	0.00	34.00
72399 - Other Materials and Goods	0.00	295,992.70	0.00	295,992.70
72401 - Prefab structure/other buildin	0.00	427,090.43	0.00	427,090.43
72405 - Acquisition of Communic Equip	0.00	8,570.00	0.00	8,570.00
72440 - Connectivity Charges	0.00	4,048.00	0.00	4,048.00
72505 - Stationery & other Office Supp	0.00	2,100.00	0.00	2,100.00
72605 - Grants to Instit & other Benef	0.00	0.00	0.00	0.00
72805 - Acquis of Computer Hardware	0.00	13,939.00	0.00	13,939.00
73105 - Rent	0.00	6,087.00	0.00	6,087.00
73107 - Rent - Meeting Rooms	0.00	4,975.00	0.00	4,975.00
73115 - Moving Expenses	0.00	10,800.00	0.00	10,800.00
73120 - Utilities	0.00	212.00	0.00	212.00
74105 - Management and Reporting Svcs	0.00	3,026.00	0.00	3,026.00
74210 - Printing and Publications	0.00	6,990.00	0.00	6,990.00
74510 - Bank Charges	0.00	35,820.32	0.00	35,820.32
74525 - Sundry	0.00	249.00	0.00	249.00
74596 - Services to projects -GOE	0.00	12,976.39	0.00	12,976.39
75105 - Facilities & Admin - Implement	0.00	152,230.21	0.00	152,230.21
75705 - Learning costs	0.00	49,490.65	0.00	49,490.65
75709 - Learning - training of counter	0.00	-1,867.05	0.00	-1,867.05
75712 - TrnWrkshp&Conf - Honorariums	0.00	50,000.00	0.00	50,000.00
76135 - Realized Gain	0.00	3.85	0.00	3.85
Total for Fund 30000	0.00	2,067,456.37	0.00	2,067,456.37
Total for Dept : 47104	0.00	2,557,326.31	0.00	2,557,326.31





UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2020)
Selected Project Id : 00077970
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : 00109341

Project Id : ALL	Period : Jan-Dec (2020)			
Output # : ALL	Impl. Partner :			
	Location :			
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
47101 - South Sudan - Central	0.00	21,988.48	0.00	21,988.48
47103 - South Sudan - Crisis Prev&Rcvr	0.00	236,860.34	0.00	236,860.34
47104 - South Sudan - DemGovernance	0.00	2,557,326.31	0.00	2,557,326.31
47108 - South Sudan - Poverty Reductn	0.00	19,872.00	0.00	19,872.00
47150 - South Sudan - UN Sister Agency	0.00	12,120.96	0.00	12,120.96





UN Development Programme
Report ID: unglcdrp

Combined Delivery Report By Project

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Run Time: 16-03-2021 17:03:35

Funds Utilization

Selection Criteria :

Business Unit : SSD10
Period : Jan-Dec (2020)
Selected Project Id : 00077970
Selected Fund Code : ALL
Selected Dept. IDs : B0471
Selected Outputs : 00109341

Project/Award: 00077970 Access to Justice and Rule of Law Period : As at Dec 31, 2020

Output #	Impl. Partner :02885 UNDP (Direct Execution)	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		0.00
Unamortized Intangible Assets		0.00
Inventory		0.00
Prepayments		0.00
Commitments		674,149.86



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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF FIXED ASSETS

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

Not applicable, as the UNDP project ID 00077970 'Access to Justice and Rule of law', output ID 00109341 titled 'Capacity of Rule of Law institutions', as of 31 December 2020, did not have fixed assets.



PKF Littlejohn LLP

17 August 2021

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INDEPENDENT AUDITOR'S REPORT ON STATEMENT OF CASH

**To: The Director of the Office of Audit and Investigations (OAI)
United Nations Development Programme (UNDP)**

Not applicable, as the UNDP project ID 00077970 'Access to Justice and Rule of Law', output ID 00109341 titled 'Capacity of Rule of Law institutions', as of 31 December 2020, did not have a separate bank account, there were no Project Cash Advances (PCA) and no petty cash arrangement for the project.



PKF Littlejohn LLP

17 August 2021

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