



**AUDIT**

**OF**

**UN WOMEN REGIONAL OFFICE IN SOUTH SUDAN**

**PROMOTING WOMEN'S PARTICIPATION**  
**(Directly Implemented Project No. 81114)**

**Report No. 1869**  
**Issue Date: 6 September 2017**

**Report on the Audit of UN Women South Sudan  
Promoting Women’s Participation (Project No. 81114)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 19 to 30 June 2017, conducted an audit of Promoting Women’s Participation, Project No. 81114 (the Project), which is directly implemented and managed by the UN Women Country Office in South Sudan (the Office). This was the first DIM audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project’s operations. The audit covered the Project’s Trial Balance Report, which includes expenditure for the period from 1 January to 31 December 2016 and the Statement of Assets as of 31 December 2016. The audit did not include expenditures processed and approved outside of the country (such as by the UN Women Regional Centres and UN Women Headquarters).

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

**Audit results**

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

Project Expenditure*		Project Assets		
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion	NFM** (in \$ '000)
1,012	Unqualified	99	Qualified	14

\* Expenditures recorded in the Project Trial Balance were \$ 1,390,234. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the country in the amount of \$378,141.

\*\*NFI = Net Financial Impact

The audit firm qualified its opinion on project assets due to an overstatement related to assets with a net book value \$6,338 no longer in the custody of the Office and which should therefore be written-off, and to the inclusion under the Project of an asset with a net book value of \$7,680 which was in use by another project.

**Key recommendations:** Total = 3, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are 3 medium (important) priority recommendations, which means, “Action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.” These recommendations include actions to address errors in the statement of assets, failure to comply with procurement guidelines, and purchase orders raised after the receipt of invoices.

### Management comments and action plan

The Representative of the Office concerned accepted the recommendations and has implemented corrective actions. Comments and/or additional information provided have been incorporated into the report, where appropriate.



Brett Simpson  
Officer-in-Charge  
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)**

**REPORT OF THE INDEPENDENT AUDITOR  
ON THE UNITED NATIONS ENTITY FOR  
GENDER EQUALITY AND THE  
EMPOWERMENT OF WOMEN (UN WOMEN)  
SOUTH SUDAN, DIRECTLY IMPLEMENTED  
PROJECT  
PROMOTING WOMEN'S PARTICIPATION  
PROJECT NUMBER: 81114**

**FOR THE PERIOD 1 JANUARY  
TO 31 DECEMBER 2016**

**ISSUED AUGUST 2017**

**REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY  
IMPLEMENTED PROJECT, PROMOTING WOMEN’S PARTICIPATION SOUTH SUDAN  
PROJECT NUMBER: 81114 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**LIST OF ABBREVIATIONS**

IESBA	International Ethics Standards Board of Accountants’ Code of Ethics for Professional Accountants
ISA	International Standards on Auditing
OAI	Office of Audit and Investigations
PTB	Project Trial Balance
TOR	Term of Reference
UNDP	United Nations Development Programme
US\$	Unites States Dollar

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## PART 1 EXECUTIVE SUMMARY

Deloitte Haskins & Sells LLP (DHS) through Deloitte East Africa, Certified Public Accountants (Kenya) conducted a financial audit of Promoting Women's Participation (Project number 81114) ('the project'), directly implemented by UN Women South Sudan ('the office') for the year ended 31 December 2016. The audit was undertaken on behalf of the Office of Audit and Investigations (OAI), United Nations Development Programme (UNDP).

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


Statement of Expenditure	Unqualified
Statement of Assets and Equipment	Qualified

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

- Errors in the Assets included in the statement of fixed assets (*Refer to finding 3.1.1*);
- Failure to comply with the procurement guidelines (*Refer to finding 3.1.2*); and
- Purchase orders raised after the receipt of invoices (*Refer to finding 3.1.3*).

The project was not audited in the prior year.

Yours faithfully,



**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**30 August 2017**

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

Dear Sir,

## **PART 2: FINANCIAL AUDIT REPORTS WITH AUDIT OPINIONS**

### **2.1 Report of independent auditors' on the audit of the Project Trial Balance of UN Women South Sudan project, Promoting Women's Participation, Project number: 81114**

We have audited the accompanying Project Trial Balance (PTB) of the UN Women project number 81114, Promoting Women's Participation, directly implemented by UN Women Country Office in South Sudan for the period 1 January 2016 to 31 December 2016.

The Project Trial Balance expenditure totalling US\$ 1,390,234 is comprised of expenditure directly incurred by the UN Women Country Office in South Sudan in the amount of US\$ 1,012,093.36, and expenditure incurred by entities other than the Country Office for an amount of US\$ 378,140.55. Our audit only covered the expenditure directly incurred by the UN Women Country Office in South Sudan of US\$ 1,012,093.36.

#### **Opinion**

In our opinion, the attached Project Trial Balance presents fairly, in all material respects, the expenses of US\$ 1,012,093.36 directly incurred by the UN Women Country Office in South Sudan and charged to the project for the period 1 January 2016 to 31 December 2016 in accordance with UN Women 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 UN Women; and (iv) supported by properly approved vouchers and other supporting documents.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the Project Trial Balance section of our report. We are independent of UN Women 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 Project Trial Balance of the project, and for such internal control as management determines is necessary to enable the preparation of a Project Trial Balance that is free from material misstatement, whether due to fraud or error.



## 2.1 Independent auditors' report (Continued)

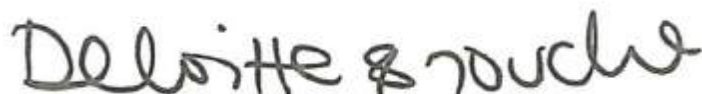
### Auditor's responsibilities

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

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

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

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



**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**30 August 2017**

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

Dear Sir,

## **2.2 Report of independent auditors' on the Statement of Fixed Assets of UN Women South Sudan project, Promoting Women's Participation (Project number 81114)**

We have audited the accompanying Statement of Fixed Assets of the UN Women project number 81114, Promoting Women's Participation directly implemented by UN Women Country Office in South Sudan as at 31 December 2016.

### **Opinion**

In our opinion, except for the effects of the matter described in the Basis of opinion section of our report, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UN Women project 81114 amounting to US\$ 98,548.45 as at 31 December 2016 in accordance with UN Women accounting policies.

### **Basis for qualified opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UN Women 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.

As described in section 3.1.1 of this report, the value of the assets recorded in the statement of fixed assets is overstated by US\$ 14,018.

### **Management responsibilities**

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

### **Auditor's responsibilities for the audit**

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

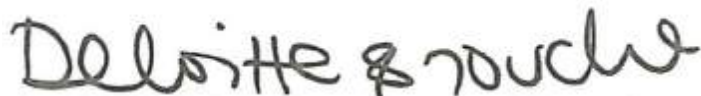
## 2.2 Independent auditors' report (Continued)

### Auditor's responsibilities for the audit (Continued)

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

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

A handwritten signature in black ink that reads "Deloitte & Touche". The signature is written in a cursive, flowing style.

**Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**30 August 2017**

# **REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT PROMOTING WOMEN'S PARTICIPATION PROJECT NUMBER 81114 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

## **PART 3: MANAGEMENT LETTER**

### **3.1 Results of the Audit**

#### **3.1.1 Errors in the Assets included in the statement of fixed assets**

UN Women Programme and Operations Manual (POM) on asset management provides that UN Women has control of an asset when it can use or otherwise benefit from the assets in pursuit of its objectives and can exclude or otherwise regulate the access of others to that benefit.

Two container storage tanks with a cost of US\$ 12,237 and a net book value of US\$ 6,338 were included in the list of assets held and in use by the project. The assets are located in a different compound which was used by UN Women South Sudan until 2013, but which has since been under the control of the Government of South Sudan. UN Women has not been able to recover custody of the two tanks. Therefore, the UN Women Country Office in South Sudan is not in control of the assets and per the UN Women Programme and Operations Manual (POM) on asset management action should be taken to correct the Statement of Assets for the project.

In addition, a Codan HF Mobile Radio with a value of \$ 7,680 that was purchased under a different project (number 94751) was erroneously capitalised under project number 81114 during the period 1 January to 31 December 2016.

As a result of the items noted above, the value of the assets recorded in the Project Trial Balance is overstated by US\$ 14,018 leading to a qualified audit opinion on the fixed assets as per section 2.2 of this report.

#### **Priority**

Medium

#### **Recommendation**

UN Women Country Office in South Sudan should seek approval of the transactions necessary to correct the Statement of Assets for the project, transferring the asset and corresponding accumulated depreciation for the Mobile Radio to project 94751 and writing off the two storage tanks for which they do not have control.

#### **Management comments and action plan**

The UN Women South Sudan CO acknowledges and accepts the observation relating to Asset Management. The country office will take the necessary actions to correct the asset registry and to write off the two water storage tanks as part of the July 2017 Asset verification exercise.

**REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT PROMOTING WOMEN’S PARTICIPATION PROJECT NUMBER 81114 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**

**3.1 Results of the Audit (Continued)**

**3.1.2 Failure to comply with procurement guidelines**

UN Women Contract and Procurement Management Programme and Operations Manual Section 6.2 (solicitation methods) requires that for goods, works and services with a value above US\$ 5,000 and below US\$ 50,000, requests for quotation shall be sent to at least 5 bidders indicating the specifications or terms of reference.

UN Women Country Office in South Sudan requested three quotations for the procurement of goods and services with a total value of US\$ 32,857 as detailed below:-

<b>Nature of procurement</b>	<b>Quotations required</b>	<b>Quotations obtained</b>	<b>Amount (US\$)</b>
Supply of Motor vehicle parts	5	3	16,454
Supply of drivers uniforms	5	3	7,800
Consultancy services for Training of facilitators for the National Transformation Learning institute	5	3	8,603
<b>Total</b>			<b>32,857</b>

The UN Women South Sudan office indicated that the instances of non-compliance with UN Women Procurement policy and guidelines were an oversight by the management.

Non-compliance with the procurement policy may result in UN Women’s failure to realise value for money.

**Priority**

Medium

**Recommendation**

Management should implement appropriate controls that would ensure compliance with the procurement policies, including the requirement for public advertisement of the procurement notice when at least five bidders are not available, for procurements between US \$5,000 and \$10,000.

**Management comments and action plan**

UN Women South Sudan acknowledges and agrees with this observation and will strive to adhere to the procurement guidelines regarding the requirement to solicit quotations from at least 5 bidders. However, the CO would also like to highlight that the markets in South Sudan are still highly limited, such that sometimes it is difficult or not possible to find five suppliers of some goods and services.

# REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT PROMOTING WOMEN'S PARTICIPATION PROJECT NUMBER 81114 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

## 3.1 Results of the Audit (Continued)

### 3.1.3 Purchase orders raised after receipt of invoices

UN Women Programme and Operations manual, Contract and Procurement Management Article 2 (Organization of procurement), the procurement process flow and Atlas steps requires that UN Women raises and issues purchase orders prior to the receipt of the goods or services.

There were three instances where purchase orders were raised after the receipt of the invoices from the suppliers as detailed below:

Transaction reference	Details	Amount	Purchase order date	Invoice date
SSD 30 -1201	Provision of driver's uniforms	19,800	08 March 2016	18 February 2016
SSD 30-0899	Provision of printing services	19,559	9 May 2016	4 May 2016
SSD 30-0895	Provision of travel services	18,540	10 March 2016	4 March 2016

The UN Women South Sudan office indicated that the instances of non-compliance with the guidelines were an oversight by the management

Non-compliance with UN Women policy regarding the timing for raising of purchase orders results in inaccurate reporting to management of financial commitments and may result in overspending of project funds.

**Priority**  
Medium

#### **Recommendation**

The management of UN Women Country Office in South Sudan should ensure that purchase orders are raised in compliance with the UN Women Programme and Operations Manual and Procurement policies and before any goods are delivered or services rendered to ensure that all procurements are recorded and reported against the approved work plans and budgets in a timely manner.

#### **Management comments and action plan**

UN Women South Sudan acknowledges and agrees with this recommendation. The Country Office will immediately put a mechanism in place to ensure purchase orders are raised before any goods/services are delivered.

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**APPENDIX 1 PROJECT TRIAL BALANCE  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT PROMOTING WOMEN'S PARTICIPATION SOUTH SUDAN PROJECT NUMBER 81114 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**



**Extract of UN Women Trial balance as at the 31 December 2016**  
Expenditure by Project

Sum of Net Amount				Total Per Asset		
Project	Account	Acc Desc	Donor report classification	Total per GL	Schedule	Difference:
81114	18130	Communications & IT Equipments	Assets	63,235.00		
81114	18140	Furnitures and Fixtures	Assets	8,309.88		
81114	18160	Vehicles	Assets	69,810.40		
81114	18170	Heavy Machinery/Equipment	Assets	18,087.10		
81114	18180	Security Equipment	Assets	11,470.00		
81114	18630	Accumulated Dep - ITC	Assets	(22,860.91)		
81114	18640	Acc Dep - Furn & Fixtures	Assets	(2,763.03)		
81114	18660	Acc Dep -Vehicles	Assets	(36,844.38)		
81114	18670	Acc Dep Heavy Mac & Equip	Assets	(8,726.32)		
81114	18680	Acc Dep Security Equip	Assets	(573.50)		
				<b>99,144.24</b>	<b>98,548.45</b>	<b>595.79 **</b>
81114	61305	Salaries - IP Staff	Expenses	12,262.22		
81114	61310	Post Adjustment - IP Staff	Expenses	4,585.10		
81114	62305	Dependency Allowances-IP Staff	Expenses	499.38		
81114	62310	Contrib to Jt Staff Pens Fd-IP	Expenses	3,732.68		
81114	62320	Mobility, Hardship, Non-remova	Expenses	2,973.48		
81114	62340	Annual Leave Expense - IP	Expenses	(4,022.43)		
81114	63335	Home Leave Trvl & Allow-IP Stf	Expenses	616.66		
81114	63340	Proc trips/Rest & Recup-IP Stf	Expenses	1,462.00		
81114	63365	Special Oper Living Allow-IP	Expenses	3,375.86		
81114	63530	Contribution to EOS Benefits	Expenses	631.77		
81114	63535	Contribution to Security	Expenses	673.89		
81114	63540	Contribution to Training	Expenses	168.47		
81114	63545	Contribution to ICT	Expenses	673.89		
81114	63550	Contributions to MAIP	Expenses	33.70		
81114	63555	Contribution to UN JFA	Expenses	303.25		
81114	63560	Contributions to Appendix D	Expenses	50.55		
81114	64306	Appointment-Ticket Costs	Expenses	22,431.00		
81114	64307	Appointment-Subsistence Allow	Expenses	6,630.00		
81114	64308	Appointments-Lump Sum	Expenses	8,474.57		
81114	65115	Contributions to ASH Reserve	Expenses	1,347.79		
81114	65135	Payroll Mgt Cost Recovery ATLA	Expenses	193.14		
81114	71205	Intl Consultants-Sht Term-Tech	Expenses	210,964.00		
81114	71305	Local Consult.-Sht Term-Tech	Expenses	68,954.88		
81114	71405	Service Contracts-Individuals	Expenses	372.50		
81114	71530	UNV-Rest and Recuperation	Expenses	1,479.50		
81114	71605	Travel Tickets-International	Expenses	69,223.00		
81114	71610	Travel Tickets-Local	Expenses	15,850.00		
81114	71615	Daily Subsistence Allow-Intl	Expenses	128,448.39		
81114	71620	Daily Subsistence Allow-Local	Expenses	42,061.92		
81114	71625	Daily Subst Allow-Mtg-Partic	Expenses	579.16		
81114	71635	Travel - Other	Expenses	57,604.86		
81114	72135	Svc Co-Communications Service	Expenses	35.34		
81114	72145	Svc Co-Training and Educ Serv	Expenses	2,970.00		
81114	72205	Office Machinery	Expenses	21,535.01		
81114	72215	Transportation Equipment	Expenses	(4,706.00)		
81114	72220	Furniture	Expenses	1,267.13		
81114	72311	Fuel, petroleum and other oils	Expenses	8,986.84		
81114	72315	Food & Textile Products	Expenses	651.00		
81114	72425	Mobile Telephone Charges	Expenses	389.64		
81114	72445	Common Services-Communications	Expenses	4,682.31		
81114	72505	Stationery & other Office Supp	Expenses	12,827.28		
81114	72515	Print Media	Expenses	1,989.00		
81114	72705	Hospitality-Special Events	Expenses	3,270.33		
81114	72715	Hospitality Catering	Expenses	17,439.10		
81114	73104	Leased Building	Expenses	92,000.00		
81114	73107	Rent - Meeting Rooms	Expenses	89,892.21		
81114	73115	Moving Expenses	Expenses	33,765.60		
81114	73120	Utilities	Expenses	30,438.80		
81114	73125	Common Services-Premises	Expenses	83,274.80		
81114	73406	Maintenance of Equipment	Expenses	20,498.89		
81114	73410	Maint, Oper of Transport Equip	Expenses	7,373.98		
81114	73420	Leased Vehicles	Expenses	10,776.54		
81114	73505	Reimb to UNDP for Supp Svcs	Expenses	5,291.35		
81114	74210	Printing and Publications	Expenses	50,791.02		
81114	74510	Bank Charges	Expenses	5,874.78		
81114	74525	Sundry	Expenses	1,471.44		
81114	75115	Facilities & Admin - OH & Ind	Expenses	80,506.54		
81114	75705	Learning Costs	Expenses	91,482.34		
81114	75709	Learning - training of counter	Expenses	22,902.50		
81114	76125	Realized Loss	Expenses	648.26		
81114	77630	Dep Exp Owned - ITC	Expenses	14,624.18		
81114	77640	Dep Exp Owned - F&F	Expenses	1,038.74		
81114	77660	Dep Exp Owned -Vehicle	Expenses	9,418.86		
81114	77670	Dep Exp-Hvy Mac & Equip	Expenses	3,617.42		
81114	77680	Dep Exp Security Equip	Expenses	573.50		
81114 Total				<b>1,390,233.91</b>		

*\*\* In Dec 2015, asset 804 was transferred from project 94751 to 81114. Depreciation computed correctly as shown below but the system entry still was posted to project 94751. An manual entry will be posted in 2017 to reverse depreciation booked to project 94751 (in Dec 2015, amounting to \$595.79) to project 81114. This entry will be posted in 2017.*

I hereby certify that the Trial Balance is extracted from UN-Women's books and records which have been audited by the United Nations Board of Audit for the year ended 31 December 2016

Donna Grimwade  
Chief of Accounts

Date 16-May-17

**DELOITTE & TOUCHE**



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**APPENDIX II STATEMENT OF FIXED ASSETS  
AS AT 31 DECEMBER 2016**

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**REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT PROMOTING WOMEN'S PARTICIPATION SOUTH SUDAN PROJECT NUMBER 81114 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016**



**Asset Schedule by Project as at the 31 December 2016**

Business unit	Operating Unit	Asset ID	Profile ID	Description	TAG Serial Number	Mod Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Col. Quantity	Department	Impl Agen. Donor	Project	Fund code
SSD30	SSD	383	UNW_FURN1	N Desks	562 N/A	S.SUDAN-12	8/22/2012	12/31/2012	1,213.11	593.9	1	93131	2001	231	81114 W3000
SSD30	SSD	391	UNW_ICT1	LAPTOP- Lenovo	740 R9T9X2N	S.SUDAN-02	4/30/2013	4/30/2013	1,500.00	312.5	1	93131	2001	231	81114 W3000
SSD30	SSD	392	UNW_ICT1	LAPTOP- Lenovo	741 R9YYE0A	S.SUDAN-02	4/30/2013	4/30/2013	1,500.00	312.5	1	93131	2001	231	81114 W3000
SSD30	SSD	393	UNW_ICT4	HP LASERJET 600 M602DN	742 X13-12056(1)	S.SUDAN-02	4/30/2013	4/30/2013	1,300.00	438.74	1	93131	2001	231	81114 W3000
SSD30	SSD	394	UNW_ICT4	HP LASERJET 600 M602DN	743 X13-12056(2)	S.SUDAN-02	4/30/2013	4/30/2013	1,300.00	438.74	1	93131	2001	231	81114 W3000
SSD30	SSD	395	UNW_ICT1	LAPTOP-Lenovo	805 R9T9X0A	S.SUDAN-06	4/30/2013	4/30/2013	1,500.00	312.5	1	93131	2001	231	81114 W3000
SSD30	SSD	396	UNW_ICT1	LAPTOP-Lenovo	809 R9T9X1H	S.SUDAN-06	4/30/2013	4/30/2013	1,500.00	312.5	1	93131	2001	231	81114 W3000
SSD30	SSD	397	UNW_ICT1	LAPTOP-Lenovo	812 R9YYE0C	S.SUDAN-06	4/30/2013	4/30/2013	1,500.00	312.5	1	93131	2001	231	81114 W3000
SSD30	SSD	398	UNW_ICT1	LAPTOP-Lenovo	813 R9T9X3T	S.SUDAN-06	4/30/2013	4/30/2013	1,500.00	312.5	1	93131	2001	231	81114 W3000
SSD30	SSD	399	UNW_ICT1	LAPTOP-Lenovo	815 R9T9X01	S.SUDAN-05	4/30/2013	4/30/2013	1,500.00	312.5	1	93131	2001	231	81114 W3000
SSD30	SSD	400	UNW_ICT1	LAPTOP-Lenovo	816 R9T9WZY	S.SUDAN-02	4/30/2013	4/30/2013	1,500.00	312.5	1	93131	2001	231	81114 W3000
SSD30	SSD	406	UNW_MTRV4	Toyota Land Cruiser Hardtop	954 JTELB71J507104610	S.SUDAN-15	7/18/2013	7/18/2013	42,287.10	19,968.91	1	93131	2001	231	81114 W3000
SSD30	SSD	407	UNW_MTRV4	Toyota Land Cruiser 5 Cabin	955 JTEEB71J207019068	S.SUDAN-15	7/18/2013	7/18/2013	27,523.30	12,997.11	1	93131	2001	231	81114 W3000
SSD30	SSD	799	UNW_OFCE2	A Tanks Containers Storage	799 N/A	SSD30	7/25/2014	7/25/2014	5,645.16	2,822.58	1	93131	2001	231	81114 W3000
SSD30	SSD	800	UNW_OFCE1	Office Equipment.	800 N/A	SSD30	8/25/2014	8/25/2014	1,950.00	1,007.50	1	93131	2001	231	81114 W3000
SSD30	SSD	801	UNW_OFCE1	A Office Equipment	801 N/A	SSD30	8/25/2014	8/25/2014	1,950.00	1,007.50	1	93131	2001	231	81114 W3000
SSD30	SSD	802	UNW_OFCE1	A Office Equipment	802 N/A	SSD30	8/25/2014	8/25/2014	1,950.00	1,007.50	1	93131	2001	231	81114 W3000
SSD30	SSD	803	UNW_FURN7	N Conferencing tables /set	803 N/A	SSD30	8/21/2014	8/31/2014	7,096.77	4,952.95	1	93131	2001	231	81114 W3000
SSD30	SSD	804	UNW_OFCE2	A Tanks Containers Storage	804 N/A	SSD30	9/30/2014	9/30/2014	6,591.94	3,515.70	1	93131	2001	231	81114 W3000
SSD30	SSD	894	UNW_ICT14	Video Conference	894 ETT181601JV	SSD30	5/7/2015	5/7/2015	42,895.00	30,979.72 **	1	93131	2001	231	81114 W3000
SSD30	SSD	905	UNW_SAFE1	12 Volt electronic winch/exten	905	SSD30	6/30/2016	10/31/2016	2,010.00	1,909.50	1	93131	2001	231	81114 W3000
SSD30	SSD	907	UNW_SAFE1	VHF Motorola Radio GM360	907 8A38143H0014	SSD30	6/30/2016	10/31/2016	7,680.00	7,296.00	1	93131	2001	231	81114 W3000
SSD30	SSD	911	UNW_SAFE1	Heavy duty T13 stallion bulbar	911 N/A	SSD30	6/30/2016	10/31/2016	1,780.00	1,691.00	1	93131	2001	231	81114 W3000
SSD30	SSD	975	UNW_ICT2	Dell Optiplex 9020	975 4T7R052	SSD30	9/22/2016	9/22/2016	1,495.00	1,411.94	1	93131	2001	231	81114 W3000
SSD30	SSD	978	UNW_ICT5	Photocopiers Canon IR 2520	978 RML19137	SSD30	9/22/2016	9/22/2016	2,750.00	2,597.22	1	93131	2001	231	81114 W3000
SSD30	SSD	980	UNW_ICT2	Desktop computers Dell Optipl	980 COQLV42	SSD30	9/22/2016	9/22/2016	1,495.00	1,411.94	1	93131	2001	231	81114 W3000
									<b>170,912.38</b>	<b>98,548.45</b>					

\*\* In Dec 2015, asset 894 was transferred from project 94751 to 81114. Depreciation computed correctly as shown below but the system entry still was posted to project 94751. An manual entry will be posted in 2017 to reverse depreciation booked to project 94751 (in Dec 2015, amounting to \$595.79) to project 81114. This entry will be posted in 2017.

I hereby certify that the Asseste Schedule is extracted from UN-Women's books and records, which have been audited by the United Nations Board of Audit for the year ended 31 December 2016

Donna Grimwade  
Chief of Accounts

Frankline Okumu  
Asset Focal Point

16-May-17  
Date

16-May-17  
Date

**DELOITTE & TOUCHE**