

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UN WOMEN REGIONAL OFFICE IN SOUTH SUDAN

RESPONDING TO EMERGENCY NEEDS
(Directly Implemented Project No. 94751)

Report No. 1870
Issue Date: 6 September 2017

**Report on the Audit of UN Women South Sudan
Responding to Emergency Needs (Project No. 94751)
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 Responding to Emergency Needs, Project No. 94751 (the Project), which is directly implemented and managed by the UN Women Country Office in South Sudan (the Office). This was the first 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 2016 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)
885	Unqualified	91	Unqualified	8

* Expenditures recorded in the Project Trial Balance were \$ 1,663,850. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UN Women offices outside of the country (\$779,135).

Key recommendations: Total = 4, high priority = 0

The audit did not result in any high (critical) priority recommendations. There are 4 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 inadequate documentation to support liquidation of responsible party advances, understatement of project assets, payment to an entity other than the one contracted, and undetected uncompetitive practices by related party vendors.

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
RESPONDING TO EMERGENCY NEEDS
PROJECT NUMBER: 94751**

**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 RESPONDING TO EMERGENCY NEEDS PROJECT
NUMBER: 94751 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
UN	United Nations
UNDP	United Nations Development Programme
US\$	United 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 Responding to Emergency Needs (Project number 94751) ('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	Unqualified

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

- Inadequate maintenance of documentation supporting the liquidation of expenditures reported on face forms, (*Refer to finding 3.1.1*);
- Asset charged to the wrong project in the Atlas accounting system, (*Refer to finding 3.1.2*);
- Vendor payment to a different entity name, (*Refer to finding 3.1.3*); and
- Uncompetitive procurement practises, (*Refer to finding 3.1.4*).

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

2.1 Report of independent auditors' on the audit of the Project Trial Balance of UN Women South Sudan project, Responding to Emergency Needs, Project number: 94751

We have audited the accompanying Project Trial Balance (PTB) of the UN Women project number 94751, Responding to Emergency Needs, 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\$ 1,663,849.63, is comprised of expenditure directly incurred by the UN Women Country Office in South Sudan in the amount of US\$ 884,714.36, and expenditures incurred by entities other than the Country Office for an amount of US\$ 779,135.27. Our audit only covered the expenditure directly incurred by the UN Women Country Office in South Sudan of US\$ 884,714.36.

Opinion

In our opinion, the attached Project Trial Balance presents fairly, in all material respects, the expenses of US\$ 884,714.36 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 audit of the Statement of Fixed Assets of UN Women South Sudan project, Responding to Emergency Needs, Project number: 94751

We have audited the accompanying Statement of Fixed Assets of the UN Women project number 94751, Responding to Emergency Needs directly implemented by UN Women Country Office in South Sudan as at 31 December 2016.

Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UN Women project 94751 amounting to US\$ 91,218.05 as at 31 December 2016 in accordance with UN Women accounting policies.

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 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.

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.


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

2.2 Independent auditors' report (Continued)

Auditor's responsibilities for the audit (Continued)

- 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 RESPONDING TO EMERGENCY NEEDS PROJECT NUMBER 94751 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

PART 3: MANAGEMENT LETTER

3.1 Results of the audit

3.1.1 Inadequate maintenance of documentation to support liquidation of expenditures reported on FACE forms.

UN Women Contract and Procurement Management Programme and Operations Manual section 4.1 (a)(Financial Authorization and Certificate of Expenditure Report (Face form) and receipts) provides that upon receipt of the original expenditure documents, the UN-Women Project Manager stamps each individual receipt and invoice in order to ensure that they are marked as having been processed. The Project Manager then returns the receipts and supporting documentation to the implementing partner for storage. Photocopy or preferably scanned copies of the sampled originals must be retained along with the Face form and evidence of sample selection and results.

The UN Women Country Office in South Sudan did not maintain copies of the expenditure support documents reviewed, for FACE forms submitted to the Office, for the period 1 January 2016 to 31 December 2016.

The management of UN women Country Office in South Sudan indicated this was an oversight.

The lack of compliance with UN Women policy regarding the maintenance of adequate support documentation, does not permit verification that adequate review and cancellation by the Office, of the expenditures reported by the Responsible Party has taken place.

Priority Medium

Recommendation

Management should ensure that the copies of the original partner expenditure support documents are retained along with the FACE form.

Management Comments and action plan

The UN Women office has been thoroughly checking the supporting documents provided by partners before signing the FACE form and recording the expenditures. However, management notes the audit recommendation and will immediately implement measures to ensure that the copies of supporting financial documents will be kept at Country Office.

REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT RESPONDING TO EMERGENCY NEEDS PROJECT NUMBER 94751 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

3.1.2 Asset charged to the wrong project in the Atlas accounting system

UN Women Contract and Procurement Management Programme and Operations Manual section 2 (Property Plant and Equipment) provides that an item is to be capitalised to the project receiving the benefit of the use of the asset if it has a value in excess of US\$ 1,000 and is expected to be used during more than one reporting period, which, in UN-Women, is more than 12 months and is used and controlled by UN Women.

UN Women Country Office in South Sudan acquired a Codan HF Mobile Radio with a value of \$ 7,680. This asset related to project 94751 however the following series of incorrect entries were recorded;

- The original purchase of the asset was incorrectly expensed to account 72215 in project 81114;
- A correcting entry (APJV) was done to correct the project code to 94751, however, the asset was still expensed rather than capitalized;
- Another correcting entry was processed to capitalize the asset, however, it was incorrectly coded to credit account 74965 in project 81114, and debit the asset account 18180 also for project 81114.

Based on these erroneous entries this item is still appearing as an expense in account 72215 of project 94751 and as an asset in project 81114, resulting in an overstatement of expenses in project 94751 of \$7,680 and overstatement of assets in project 81114 in the same amount.

This error was not identified and corrected during the 2016 asset verification exercise.

This was caused by an oversight by the management and insufficient controls over the recording of the assets of UN Women Country Office in South Sudan.

Since the amount is not material, we have not modified our opinion on the statement of fixed assets.

Priority Medium

Recommendation

Management should ensure that all procurements of goods/equipment in excess of US\$ 1,000, are reviewed for treatment as capital assets, capitalized when appropriate and charged to project receiving the benefit of the asset, in the Atlas system. Further, management should ensure that project asset listings are periodically reviewed for accuracy and completeness.

Management comment and action plan

UN Women South Sudan acknowledges and agrees with the observation. The Country Office will immediately implement actions to correct the recording of the Asset and comply with the guidelines. Management will ensure regular physical inventory and verifications of asset listings are undertaken.

REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT RESPONDING TO EMERGENCY NEEDS PROJECT NUMBER 94751 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

3.1.3 Vendor payment to a different entity name

As per the UNW Procurement regulations and rules no expense shall be incurred unless it is supported by an appropriate commitment document, and payments should only be made to the entity with whom the legal commitment was made.

Payments of US\$ 67,975 for the provision of Agricultural tools for women and transportation were made to a separate entity, from the one with whom the Purchase Order was issued, at the instruction of the Directors of the contracted vendor. The Directors were the same for both companies.

UN Women Country Office in South Sudan may suffer financial losses where the supplier claims that they have not been paid for goods or services rendered.

Priority

Medium

Recommendation

Management should ensure that payments to local suppliers are made only to the bank account provided and verified, during the signing of the contract with the supplier.

Management comments

The UN-Women South Sudan country office takes note of this recommendation and will strive to ensure that all qualified procurement activities incurred in the future are supported by appropriate commitment documents, signed by a committing officer. For the case in reference, however, the vendor, like many other entities and individuals operating bank accounts in South Sudan had faced challenges to withdraw money from their local banking accounts due to the financial crisis including currency shortages in the country. Consequently, the vendor wrote requesting UN Women to make payment to its sister company in Nairobi through a letter dated 22 September 2017. The Country Office took steps to confirm that the letter requesting the transfer of payment had originated from the appropriate authorities of the original vendor before the payment was effected into the other account.

REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT RESPONDING TO EMERGENCY NEEDS PROJECT NUMBER 94751 FOR THE PERIOD 1 JANUARY 2016 TO 31 DECEMBER 2016

3.1.4 Uncompetitive procurement practises

UN Women Programme and Operations Manual, Contract and Procurement Management guideline section 1.4.2 (Procurement fraud and corrupt practices) requires that all business units observe the highest standard of ethics throughout the procurement process. It further provides that collusion is a scheme or arrangement between two or more bidders, with or without the knowledge of UN Women which is designed to establish prices at artificial, non-competitive level.

Two companies owned by the same directors' submitted bids, to supply goods and services thus competing against one another as detailed below:-

Transaction No.	Description	Amount (US\$)
SSD30-0000001204	Transportation of prefabricated containers from Juba to Mingkaman	3,500
		3,950

The management of UN Women Country Office in South Sudan indicated it was unaware of the shared directorship of the two companies.

UN Women may not realise value for money in instances where there is collusion during the procurement process.

Priority
Medium

Recommendation

Management should review ownership details of the companies bidding during the tendering process to ensure adequate competition and that entities with the same owners are not shortlisted.

Management comments and action plan

Management notes the audit observation/recommendation and will immediately adopt robust measures to thoroughly scrutinize suppliers' information during the quotation evaluation phase in order to prevent similar issues from occurring in the future.

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

REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT RESPONDING TO EMERGENCY NEEDS PROJECT NUMBER 94751 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

Project	Account	Acc Desc	Donor report classification	Total Per Asset		
				Total per GL	Schedule	Difference:
94751	18130	Communications & IT Equipments	Assets	4,765.00		
94751	18160	Vehicles	Assets	104,108.71		
94751	18630	Accumulated Dep - ITC	Assets	(1,931.23)		
94751	18660	Acc Dep -Vehicles	Assets	(16,320.22)		
				<u>90,622.26</u>	<u>91,218.05</u>	<u>(595.79)</u> **
94751	62335	Hazard Duty Station Allow-IP	Expenses	2,517.00		
94751	71205	Intl Consultants-Sht Term-Tech	Expenses	294,804.00		
94751	71210	Intl Consultants-Sht Term-Supp	Expenses	7,327.54		
94751	71305	Local Consult-Sht Term-Tech	Expenses	68,797.26		
94751	71405	Service Contracts-Individuals	Expenses	356,643.32		
94751	71410	MAIP Premium SC	Expenses	842.88		
94751	71415	Contribution to Security SC	Expenses	9,271.20		
94751	71440	Appendix D SC	Expenses	6,742.18		
94751	71505	UN Volunteers-Stipend & Allow	Expenses	11,140.61		
94751	71520	UNV-Language Allowance	Expenses	208.06		
94751	71525	UNV-Hazard Pay	Expenses	4,161.29		
94751	71535	UNV-Medical Insurance	Expenses	574.21		
94751	71540	UNV-Global Charges	Expenses	530.63		
94751	71545	UNV-Home Leave Travel & Allowa	Expenses	33.29		
94751	71550	UNV-Resettlement Allowance	Expenses	832.26		
94751	71560	UNV-Intl Appoint/Sep Incl Trvl	Expenses	1,800.00		
94751	71590	UNV Development Effectiveness	Expenses	2,413.55		
94751	71605	Travel Tickets-International	Expenses	13,680.00		
94751	71615	Daily Subsistence Allow-Intl	Expenses	14,727.78		
94751	71620	Daily Subsistence Allow-Local	Expenses	19,527.34		
94751	71625	Daily Subsist Allow-Mtg Partic	Expenses	3,121.94		
94751	71635	Travel - Other	Expenses	23,008.41		
94751	72105	Svc Co-Construction & Engineer	Expenses	39,143.00		
94751	72145	Svc Co-Training and Educ Serv	Expenses	29,924.47		
94751	72205	Office Machinery	Expenses	33,898.00		
94751	72210	Machinery and Equipment	Expenses	81,071.32		
94751	72215	Transportation Equipment	Expenses	9,692.78		
94751	72220	Furniture	Expenses	60,198.61		
94751	72311	Fuel, petroleum and other oils	Expenses	18.63		
94751	72315	Food & Textile Products	Expenses	2,153.50		
94751	72399	Other Materials and Goods	Expenses	59,655.00		
94751	72401	Prefab structure/other buildin	Expenses	51,384.22		
94751	72405	Acquisition of Communic Equip	Expenses	58,301.00		
94751	72415	Courier Charges	Expenses	15,434.00		
94751	72425	Mobile Telephone Charges	Expenses	1,485.27		
94751	72435	E-mail-Subscription	Expenses	13,689.00		
94751	72440	Connectivity Charges	Expenses	268.00		
94751	72445	Common Services-Communications	Expenses	2,299.00		
94751	72505	Stationery & other Office Supp	Expenses	142,309.14		
94751	72515	Print Media	Expenses	57.13		
94751	72605	Grants to Instit & other Benef	Expenses	(80,986.51)		
94751	72705	Hospitality-Special Events	Expenses	34,060.00		
94751	72715	Hospitality Catering	Expenses	4,560.00		
94751	72805	Acquis of Computer Hardware	Expenses	27,024.00		
94751	73105	Rent	Expenses	13,295.00		
94751	73107	Rent - Meeting Rooms	Expenses	4,780.30		
94751	73110	Custodial & Cleaning Services	Expenses	315.00		
94751	73115	Moving Expenses	Expenses	9,810.00		
94751	73120	Utilities	Expenses	2,400.00		
94751	73125	Common Services-Premises	Expenses	44,453.05		
94751	73205	Premises Alternations	Expenses	3,710.00		
94751	73305	Maint & Licensing of Hardware	Expenses	1,232.00		
94751	73405	Rental & Maint-Other Office Eq	Expenses	8,520.00		
94751	73406	Maintenance of Equipment	Expenses	37,357.07		
94751	73410	Maint, Oper of Transport Equip	Expenses	12,978.61		
94751	74105	Management and Reporting Srvs	Expenses	10,233.00		
94751	74205	Audio Visual Productions	Expenses	2,480.00		
94751	74210	Printing and Publications	Expenses	11,332.00		
94751	74215	Promotional Materials and Dist	Expenses	886.49		
94751	74225	Other Media Costs	Expenses	(2,000.00)		
94751	74510	Bank Charges	Expenses	9,083.70		
94751	74520	Storage	Expenses	39,076.00		
94751	75705	Learning Costs	Expenses	13,909.00		
94751	76125	Realized Loss	Expenses	0.91		
94751	77335	Hazard Duty Stat Allow-IP-TA	Expenses	1,157.20		
94751	77630	Dep Exp Owned - ITC	Expenses	(3,809.03)		
94751	77660	Dep Exp Owned -Vehicle	Expenses	14,305.02		
				<u>1,663,849.63</u>		

** 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 annual 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

Donpa Grimwade
Chief of Accounts

Date 16-May-17

APPENDIX II STATEMENT OF FIXED ASSETS
AS AT 31 DECEMBER 2016

REPORT ON THE FINANCIAL AUDIT OF UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT RESPONDING TO EMERGENCY NEEDS PROJECT NUMBER 94751 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 Number	Serial Number	Model	Location	Acquisition Date	In Service Date	Cost,USD	Net Book Value	Quantity	Department	Impl Agency	Donor	Project	Fund code
SSD30	SSD	897	UNW ICT1	Lenovo Thinkpa	897	SPC045E7U		SSD30	8/3/2015	8/3/2015	2,382.50	1,714.78	1	93131	2001	141	94751	W3000
SSD30	SSD	898	UNW ICT1	Lenovo Thinkpa	898	SPC045E7T		SSD30	8/3/2015	8/3/2015	2,382.50	1,714.78	1	93131	2001	141	94751	W3000
SSD30	SSD	900	UNW_MTRV4	Toyota Land Crl	900	JTMJV03J-204170640		SSD30	10/19/2015	10/19/2015	56,425.60	46,349.60	1	93131	2001	141	94751	W3000
SSD30	SSD	901	UNW_MTRV4	Toyota Land Crl	901	JTEEB71J507030081		SSD30	2/3/2016	2/3/2016	47,683.11	41,438.89	1	93131	2001	141	94751	W3000
											108,873.71	91,218.05						

**** 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 \$395.79) to project 81114. This entry will be posted in 2017.**

I hereby certify that the Assete 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

16-May-17
Date

Franklin Okumu
Asset Focal Point

16-May-17
Date

Deloitte & Touche