

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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AUDIT

OF

UN WOMEN COUNTRY OFFICE IN COLOMBIA

WOMEN'S CITIZENSHIP FOR PEACE, JUSTICE AND DEVELOPMENT

(Directly Implemented Project No. 91845)

Report No. 1871

Issue Date: 30 August 2017

**Report on the Audit of UN Women Colombia
Women’s Citizenship for Peace, Justice and Development (Project No. 91845)
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Moore Stephens LLP (the audit firm), conducted from 19 to 30 June 2017 an audit of Women’s Citizenship for Peace, Justice and Development, Project No. 91845 (the Project), which is directly implemented and managed by the UN Women Country Office in Colombia (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 to 31 December 2016.

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		
Amount (in \$ '000)	Opinion	NFM* (in \$ '000)
1,528	Qualified	24

**NFM= Net Financial Misstatement

The audit firm qualified its opinion on project expenditure due to the lack of supporting documents for the liquidation of cash advances given to responsible parties and to non-reimbursement of Value-Added Tax (VAT) payments.

Key recommendations: Total = 5, high priority = 2

The five recommendations aim to ensure reliability and integrity of financial and operational information (Recommendations 1 and 2), and effectiveness and efficiency of operations (Recommendations 3, 4, and 5).

For high (critical) priority recommendations, prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women. All high (critical) priority recommendations are presented below:

Invoices recorded at gross (inclusive of VAT) (Finding 1)

Based on the sample invoices reviewed, the Office had not reclaimed VAT payments processed in 2016 totaling \$11,029. Furthermore, no documentation was provided as evidence on the reimbursement of VAT payments made in 2015.

Recommendation: The Office should maintain a record of all invoices paid that included VAT payments and reimbursements. The request for reimbursement for VAT payments should be submitted to Government authorities in a timely manner.

Insufficient supporting documentation for liquidation of Responsible Party advances (Finding 2)

The liquidation of three cash advances in 2016 had insufficient supporting documentation for reported expenditures amounting to \$13,438. Specifically, there were missing supplier invoices and there was no contract signed for one contractor prior to starting work.

Recommendation: The Office should comply with UN Women procurement requirements and guidelines by maintaining adequate supporting documentation when liquidating cash advances of responsible parties.

Management comments and action plan

The Representative of the Office accepted all recommendations and is in the process of implementing them.

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



Antoine Khoury
Officer-in-Charge
Office of Audit and Investigations

**UNITED NATIONS DEVELOPMENT PROGRAMME
(UNDP)**

FINAL AUDIT REPORT

Report of the Independent Auditor on the United Nations Entity for
Gender Equality and the Empowerment of Women (UN Women)
Directly Implemented (DIM) Project 91845:
“Women’s Citizenship for Peace, Justice and Development”
In Colombia

Project name:	Women’s Citizenship for Peace, Justice and Development
Award ID:	000091845
Country Office:	Colombia
Auditor:	Moore Stephens LLP
Period subject to audit:	1 January to 31 December 2016

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1. EXECUTIVE SUMMARY

Moore Stephens LLP conducted the financial audit of the UN Women Project “Women’s Citizenship for Peace, Justice and Development”, ID: 000091845 (the project), directly implemented by UN Women Colombia for the year ended 31 December 2016. The audit was undertaken on behalf of UNDP’s Office of Audit and Investigations (OAI).

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

Project Trial Balance - Statement of Expenditures	Qualified
Statement of Fixed Assets	Not Applicable

As a result of our audit, we have raised five audit findings with a net financial impact totalling US\$ 24,467, as summarised below:

Table 1.1 – Summary of audit results

No.	Description	Priority	Net financial impact USD
1	Invoices recorded at gross (inclusive of VAT)	High	11,029
2	Insufficient supporting documentation for responsible party advance liquidations	High	13,438
3	Incorrect use of ATLAS account codes	Medium	-
4	Weaknesses noted in the review of RP documentation	Medium	-
5	Inadequate implementation of HR procedures for recruiting new staff	Medium	-
Total			24,467



Mark Henderson
Partner

Moore Stephens LLP
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24 August 2017

2. THE AUDIT ENGAGEMENT

Audit Objectives and Scope

The objective of the financial audit was to express an opinion on the Directly Implemented (DIM) project's financial statements which include:

- Expressing an opinion on whether the financial expenses incurred by the project between 1 January and 31 December 2016 and the funds utilization as at 31 December 2016 are fairly presented in accordance with UN Women 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 UN Women; and (iv) supported by properly approved vouchers and other supporting documents. The Project Trial Balance (PTB) certified by the UN Women Chief of Accounts is the mandatory and official Statement upon which the audit opinion is expressed.
- Expressing an opinion on whether the Statement of fixed assets presents fairly the balance of assets of the UN Women project as at 31 December 2016. This Statement must include all assets available as at 31 December 2016 and not only those purchased in a given period. The Statement of Fixed Assets as at 31 December 2016, certified by the UN Women Chief of Accounts, is the mandatory and official Statement upon which the audit opinion is expressed. Where a DIM project does not have any assets or equipment, an opinion is not expressed.

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM project between 1 January and 31 December 2016. 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 expenditures initiated at UN Women Regional Offices and UN Women Headquarters for which the supporting documentation is not retained at the level of the UN Women country office.

3. AUDIT OPINIONS

INDEPENDENT AUDITORS' REPORT

Certified Project Trial Balance - Statement of Expenditures

**REPORT OF THE INDEPENDENT AUDITORS
TO THE OFFICE OF AUDIT AND INVESTIGATIONS (OAI),
UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
FOR UN WOMEN COLOMBIA DIRECTLY IMPLEMENTED (DIM), PROJECT:**

“WOMEN'S CITIZENSHIP FOR PEACE, JUSTICE AND DEVELOPMENT” (ID: 000091845)

We have audited the accompanying Project Trial Balance – Statement of Expenditures (PTB), “the Statement” of the UN Women Colombia Directly Implemented (DIM) project 000091845, ‘Women’s Citizenship for Peace, Justice and Development’ for the period 1 January to 31 December 2016. The PTB expenditure totaling \$1,528,145 is comprised of audited expenditure of \$1,528,145 under the Directly Implemented Modality (DIM). There was no expenditure reported which was outside of our scope.

Management is responsible for the preparation of the Statement for the project ‘Women’s Citizenship for Peace, Justice and Development’ and for such internal control as management determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor’s judgment, 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 management’s preparation of the Statements 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 project’s internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the Statement.

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

Basis for qualified opinion

We have made financial findings totalling US\$ 24,467, as set out in the relevant section of our report, which represent amounts included in the PTB presented to us for audit which, in our opinion, were either not in compliance with the relevant regulations and rules, policies and procedures of UN Women; or inadequately supported by properly approved vouchers or other supporting documents. These findings represent 1.6% of the total expenditure amount reported.

Moreover, the UN Women Country Office has been unable to identify the total amount of VAT claimed as project expenditure. VAT should not be charged against the project as it is subsequently reclaimed from the revenue authorities. The amount referred to under financial finding 1 reflects only the VAT claimed in respect of the items included in our audit sample. In reviewing the sample documentation, we found that all invoices which included VAT had been charged to the project in Atlas inclusive of the VAT amount. We therefore consider it highly probable that additional VAT has been charged, however we are unable to quantify the amount in full.

We also draw your attention to key control weaknesses 1 to 3, as set out in the relevant section of our report, which represent important control weaknesses we came across during the conduct of our audit.

The financial findings, lack of sufficient information to determine the total amount of VAT improperly charged and key control weaknesses are together considered material in the context of our audit.

Qualified opinion

In our opinion, except for the effects of the matters described in the basis for qualified opinion section of our report, the accompanying Project Trial Balance presents fairly, in all material respects, the expenses of US\$ 1,528,145 incurred by the project 'Women's Citizenship for Peace, Justice and Development; for the period from 1 January 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.



Mark Henderson
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Date: 24 August 2017

4. MANAGEMENT LETTER

The findings related to the audit of the project financial statements are discussed, below:

Financial findings

Financial finding 1	
Title:	Invoices recorded at gross (inclusive of VAT)
Priority:	High
Amount US\$:	11,029

Description

We noted that the project records expenditure in the Atlas accounting system inclusive of VAT (IVA), despite being able to reclaim the amount from the revenue authorities. These amounts should not be charged to the project as expenditure.

The items listed below are those transactions selected in our audit sample. However, based on our review, it appears that all invoices from suppliers who charged VAT will have been recorded against the project inclusive of the VAT, meaning the financial impact in respect of the expenditure reported as per the project trial balance is highly likely to be greater than the amount reported here.

Transaction reference	Date	Description	Amount in local currency (COP)	Amount claimed in US\$	VAT included US\$
COL30-00002500-1-1-ACCR-DST	01-Jun-16	S AIR TICKETS DOMESTIC	762,716	264.01	33.01
COL30-00002500-2-1-ACCR-DST	01-Jun-16	S AIR TICKETS DOMESTIC	4,167,467	1,442.53	175.69
COL30-00002294-2-1-ACCR-DST	07-Apr-16	S TERMINAL EXPENSES	87,000	28.80	796.03
COL30-00002827-1-1-ACCR-DST	10-Aug-16	S AIR TICKETS INTERNATIONAL	32,809,432	10,638.60	862.56
COL30-00003519-1-1-ACCR-DST	20-Dec-16	S DSA LOCAL	12,350,000	3,909.47	1,340.00
COL30-00003510-1-1-ACCR-DST	17-Dec-16	S DSA LOCAL	482,000	152.58	1,032.00
COL30-00002090-1-1-ACCR-DST	16-Feb-16	S TELE-COMMUNICATION SERVICES	1,734,200	527.43	72.75
COL30-00003092-1-1-ACCR-DST	01-Oct-16	SP16-1036 INV 29308 -320-328 E	4,887,050	1,666.80	228.52
COL30-00002372-1-1-ACCR-DST	05-May-16	S LOCAL CONSULTANTS-SUPPORT	29,085,329	10,067.61	1,316.79

Transaction reference	Date	Description	Amount in local currency (COP)	Amount claimed in US\$	VAT included US\$
COL30-00001983-1-1-ACCR-DST	21-Jan-16	S CONFERENCE SERVICES	29,744,243	9,451.62	1,302.01
COL30-00002870-1-1-ACCR-DST	17-Aug-16	S CONFERENCE SERVICES	29,915,600	9,700.26	1,337.97
COL30-00003229-2-1-ACCR-DST	29-Oct-16	S CONFERENCE SERVICES	19,415,877	6,732.27	854.50
COL30-00003185-1-1-ACCR-DST	20-Oct-16	S CONFERENCE SERVICES	17,926,897	6,215.98	857.38
COL30-00003229-1-1-ACCR-DST	29-Oct-16	S ADVERTISING AGENCY SERVICES	164,905,740	57,179.52	819.78
TOTAL					11,028.99

A list of invoices paid inclusive of VAT is sent to the UNDP Colombia office for the VAT to be reclaimed from the Revenue Authority (DIAN), however this list was not provided to us and could not be reconciled back to the invoices included in our sample. UNDP calculates the VAT to be claimed for reimbursement by reviewing each of the invoices submitted to them by the UN Women Country Office. Therefore, while UNDP is responsible for performing this review, calculating the amount to be reclaimed and making the submission to DIAN, it is reliant on the information provided by the UN Women Country Office in Colombia.

The Office indicated that the claim for reimbursement of the 2016 VAT has not yet been submitted. Furthermore, no documentation was provided to show that the reimbursement of the VAT refund claim for 2015 project expenditures, had been received or that it had been credited back to the project in 2016.

Recommendation

We recommend that in the future the UN Women office maintain a record of all invoices that have been sent to UNDP for reclaiming VAT from DIAN. They should ensure that VAT is recorded separately from the net amounts of any invoices at the time that the transactions are input into the accounting system and then report only the net (VAT exclusive) amounts in the Statement of Expenditure.

In relation to the 2016 expenditure we encourage the UN Women Colombia Country Office to obtain a detailed listing from UNDP of the amount of VAT (related to the expenditure claimed for the period 1 January to 31 December 2016) that has been successfully reclaimed from DIAN and to record the reimbursement, allocating it to the appropriate projects in Atlas corresponding to the original transactions.

Management comments and action plan

UN Women Colombia notes the recommendations on the VAT/Sales tax account code, and will ensure to apply prospectively VAT amounts to the appropriate GL account code and in a separate account at the time of payment process[ing].

We confirm that we maintain records of all invoices that have been sent to UNDP for reimbursement; however for 2016 we did not have a detailed expenditure of VAT by project. In 2017 we started registering expenditures to ensure that VAT is recorded separately.

Financial finding 2

Title:	Insufficient supporting documentation for liquidation of responsible party advances
Priority:	High
Amount US\$:	13,438

Description

We noted that supplier invoices could not be provided for two different expenditure entries in the ATLAS accounting system, relating to the liquidation of responsible party advances.

Instead the contractors' reimbursements were only evidenced as having been approved on the basis of reimbursement forms internally created by the responsible party (RP). These reimbursements were principally for meals provided during events, hospitality and transport claims from attendees at programme events. There was no evidence on file that the event attendees actually received the meals for which claims were made, as neither signed disbursement sheets, supplier invoices nor copies of the participants' Colombian Identification cards were maintained on file.

There was also one instance noted where there was no contract in place for a contractor who worked as a Coordinator for one of the RPs. We noted COP 4,820,000 of expenditure paid to this individual from our audit work. While an invoice was presented for our inspection, the absence of a contract to support the amounts invoiced prevented us from determining if the amount invoiced, paid and claimed in the PTB was appropriate. The Office had not identified the absence of a contract and provided follow-up prior to their approval of the liquidation request.

The affected transactions are presented in the table, below:

Date	Description	Amount in local currency (COP)	Amount claimed (USD)	Unsupported amount claimed (USD)
08-Oct-16	CL-3RD CASH ADVANCE PCA 15-006	27,825,000.00	9,069.43	2,143.09
31-Mar-16	CL-2ND CASH ADVANCE PCA 15-001	27,060,000.00	11,270.30	11,270.30
06-Dec-16	CL-1ST CASH ADVANCE PCA16-008	18,020,234.00	5,873.61	24.45
TOTAL				13,437.84

Recommendation

The UN Women Colombia office should ensure that Responsible Parties provide invoices from catering suppliers and any other external third parties (or other evidence that services have actually been delivered) to support such costs when they are claimed for programme activities.

The Office should ensure that Responsible Parties comply with the Project Cooperation Agreement (PCA) terms and UN Women procurement requirements and guidelines, related to project procurements, and ensure that sufficient documentation is maintained to demonstrate this compliance.

Management comments and action plan

UN Women Colombia office will adopt additional measures to correct the deficiencies noted by the audit exercise. These will include specific training to relevant staff, both at Bogota and field level, to ensure improved compliance with POM, development of tailored checklists (currently being developed) and final quality assurance conducted by three Professional staff in addition to final clearance from operations Officer as part of the month-end closure exercise.

Management control findings

Management control finding 1	
Title:	Incorrect use of ATLAS account codes
Priority:	Medium
Amount US\$:	-

Description

We noted that a consultant had been classified as both an international and a national consultant, as payments made to them had been processed under two different ATLAS account codes for the same contract.

No financial finding has been raised as the consultant's costs were not double-counted in the accounting system. However, different procurement rules apply to consultants depending on whether they are national or international. Therefore, it is essential that contractors are correctly classified. Misallocations of costs also impact budget variance analysis as the actual costs may not be reported against the appropriate budget line.

Recommendation

We recommend that all consultants are classified correctly and consistently in the ATLAS accounting system. A review of the general ledger and the transactions entered should be undertaken at least quarterly to correct any classification mistakes.

Management comments and action plan

UN Women Colombia Office acknowledges the observation for the case highlighted and will be conducting a review to prevent any erroneous classifications in the general ledger.

Management control finding 2

Title:	Weaknesses noted in the review of RP documentation
Priority:	Medium
Amount US\$:	-

Description

In reviewing the documentation supporting liquidation of the FACE form for one Responsible Party, it was noted that five of the supplier contracts tested had not been signed by the contractors. The contractors had therefore not legally entered into the contract to provide goods or services to the RP, which poses risks in relation to recourse for non/poor performance by the supplier.

While the PCA signed between the Office and the Responsible Party, required that the RP adhere to the procurement policies and procedures of UN Women, including the requirement for the provision of complete and accurate documentation, the RP had followed their own internal policies and procedures, and had not obtained the service providers signatures on the contracts. The Country Office had not identified or raised the issue of the lack of a signed, legally binding contract for the services, during their review of these underlying documents and prior to liquidating the Responsible Parties advance.

In addition, for another RP, we noted that four contractor reimbursements for the cost of event transport for attendees at a programme event were not supported by either attendance lists or signed disbursement sheets. These costs related to events held on the 12 September 2016, with a total amount reimbursed of COP 2,500,000 (c. US\$ 806) across four reimbursement requests.

In addition, we noted that while a qualified audit opinion had been issued for this project during the NIM audit review performed in March 2017, due in part to a finding regarding insufficient supporting documentation for programme expenditures of COP 2,124,469 (c. US\$ 685) related to the first RP mentioned above, no evidence that the Office had taken any action to correct the deficiencies, or to require the Responsible Party to comply with the documentation requirements was noted during our audit.

Recommendation

We recommend that the UN Women Country Office applies a more rigorous approach in its review of supporting documents presented by the Responsible Parties. Their review should ensure that the requirements of the PCA are adhered to and that weaknesses, such as those noted above, are identified and addressed prior to the acceptance and recording of any reported expenditure in ATLAS.

All reimbursements should be adequately supported by supplier invoices, signed attendance lists or other appropriate evidence to show that the amounts were incurred for genuine project activities. All documentation provided to the UN Women Colombia office should be accurate and complete, as stated in the PCA.

Management comments and action plan

UN Women Colombia office will adopt additional measures to correct the deficiencies noted by the audit exercise. These will include monthly reviews on the status of partners' advances as well as a process of reviewing and "stamping" supporting documents submitted prior to acceptance and recording of any reported expenditure in ATLAS. This will be done in accordance with the criteria described in the POM regarding determination of the sample size.

Management control finding 3

Title:	Inadequate implementation of HR procedures for recruiting new staff (reference checks)
Priority:	Medium
Amount US\$:	-

Description

We noted that one of the contractors, who had been working at the Country Office, in a project post between 1 June 2014 and 22 June 2016, had stated in their application for the role that they held a university degree.

During our review, it was discovered that the contractor did not hold a degree from the Universidad EAN in Bogota, as claimed on their Curriculum Vitae and as required in the position advertisement. It is understood that falsified documentation of a degree was provided during the application stage.

The applicant made it to the final stages of the recruitment process and was awarded the position as the qualifications were not cross-checked for validity with the awarding body.

Recommendation

We recommend that the human resources department improves its reference checks for all hires by cross-checking all references and qualifications prior to formally making any appointment.

Management comments and action plan

UN Women respectfully wishes to clarify that HR processes are handled by the UNDP office on behalf of UN Women as a part of SLA signed. Also, we would like to highlight relevant aspects during the recruitment process:

- The application submission is requested through P11 UN Personal History Form template, wherein it is stipulated: *I certify that the information I have provided in the present document is true, complete and correct to the best of my knowledge. I understand that any misrepresentation or material omission made in this document may lead to the termination of my appointment or to dismissal. I understand this also applies to any other information or document requested by the Organization for the purpose of my recruitment to and employment with UNDP.* This means that the candidate applies under oath indicating that information detailed in the P11 is true;
- Professional reference checks are made by the UN Women office prior to any formal notification of employment of those candidates recommended by [the] selection panel;
- Validations of recognized universities are performed against a UNESCO list by the UN Women office, only for the selected candidate: the process includes verifying that universities indicated by the candidate are in the list but does not include validation of signatures;
- The cross-checking of qualifications of all candidates would be very time consuming and would require one dedicated person to perform this activity exclusively.

UN Women Colombia notes the recommendations and we will revise the SLA with UNDP office to improve this aspect of the process.

ANNEX I – PROJECT TRIAL BALANCE

Project Trial Balance – Statement of Expenditures attached separately.

ANNEX II – STATEMENT OF ASSETS

Not required – this project has no assets.

ANNEX III – PRIORITIES OF AUDIT RECOMMENDATIONS

The audit observations are categorised according to the priority of the audit recommendations and the possible causes of the issues. The categorised audit observation provides a basis by which the UN Women country office management is to address the issues.

The following categories of priorities are used:

High (critical)	Action is considered imperative to ensure that UN Women is not exposed to high risks. Failure to take action could result in major consequences and issues.
Medium (important)	Action is considered necessary to avoid exposure to significant risks. Failure to take action could result in significant consequences.
Low	Action is considered desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the Auditors directly with the Office management, during the exit meeting and through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in the audit report.



United Nations Entity for Gender Equality
and the Empowerment of Women


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 GL
91845	71205	Intl Consultants-Sht Term-Tech	Expenses	4,000.00
91845	71305	Local Consult.-Sht Term-Tech	Expenses	539,431.18
91845	71310	Local Consult.-Short Term-Supp	Expenses	21,498.84
91845	71405	Service Contracts-Individuals	Expenses	241,295.43
91845	71410	MAIP Premium SC	Expenses	1,093.26
91845	71415	Contribution to Security SC	Expenses	12,025.26
91845	71440	Appendix D SC	Expenses	8,745.69
91845	71605	Travel Tickets-International	Expenses	26,064.63
91845	71610	Travel Tickets-Local	Expenses	35,873.57
91845	71615	Daily Subsistence Allow-Intl	Expenses	15,215.24
91845	71620	Daily Subsistence Allow-Local	Expenses	13,725.38
91845	71635	Travel - Other	Expenses	4,341.74
91845	72105	Svc Co-Construction & Engineer	Expenses	160,139.52
91845	72205	Office Machinery	Expenses	735.04
91845	72399	Other Materials and Goods	Expenses	1,122.18
91845	72415	Courier Charges	Expenses	3,284.88
91845	72420	Land Telephone Charges	Expenses	272.10
91845	72425	Mobile Telephone Charges	Expenses	2,879.38
91845	72440	Connectivity Charges	Expenses	644.47
91845	72445	Common Services-Communications	Expenses	6,660.69
91845	72505	Stationery & other Office Supp	Expenses	5,427.42
91845	73105	Rent	Expenses	5,789.03
91845	73107	Rent - Meeting Rooms	Expenses	172.30
91845	73110	Custodial & Cleaning Services	Expenses	390.62
91845	73120	Utilities	Expenses	858.42
91845	73125	Common Services-Premises	Expenses	26,887.34
91845	73315	Leasing of Hardware	Expenses	1,401.73
91845	74205	Audio Visual Productions	Expenses	10,430.28
91845	74210	Printing and Publications	Expenses	36,470.29
91845	74220	Translation Costs	Expenses	3,345.56
91845	74225	Other Media Costs	Expenses	66,141.59
91845	74510	Bank Charges	Expenses	1,555.28
91845	74525	Sundry	Expenses	1,072.50
91845	75105	Facilities & Admin - Implement	Expenses	11,376.75
91845	75115	Facilities & Admin - OH & Ind	Expenses	76,765.00
91845	75705	Learning Costs	Expenses	127,323.66
91845	75706	Learning - ticket costs	Expenses	16,455.60
91845	75707	Learning ? subsistence allowan	Expenses	8,240.84
91845	75710	Participation of counterparts	Expenses	28,563.46
91845	76125	Realized Loss	Expenses	429.18
				1,528,145.33

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

16-May-17
 Date


 Mark Henderson
 Partner
 MOORE STEPHENS