

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



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Resilient nations.*

AUDIT

OF

UN WOMEN COUNTRY OFFICE IN COLOMBIA

**OVERCOMING GENDER-BASED VIOLENCE TO ENSURE WOMEN'S FULL ENJOYMENT OF
RIGHTS**

(Directly Implemented Project No. 93258)

Report No. 1872

Issue Date: 30 August 2017

**Report on the Audit of UN Women Colombia
Overcoming Gender-Based Violence to Ensure Women's Full Enjoyment of Rights
(Directly Implemented Project No. 93258)
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 Overcoming Gender-Based Violence to Ensure Women's Full Enjoyment of Rights, Project No. 93258 (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 and the Statement of Assets as of 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		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
1,848	Unqualified	3	Unqualified

Key recommendations: Total = 4, high priority = 2

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

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for 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 received reimbursement of Value Added Tax (VAT) payments in 2016 totaling \$3,776. Furthermore, recording of reimbursements of VAT payments were not reversed in Atlas in the same accounting period when they were initially recorded as expenditures. The Office was also not able to provide complete records of VAT payments and reimbursements.

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 authority in a timely manner.

Insufficient supporting documentation for liquidation of Responsible Party advances (Finding 3)

The liquidation of a cash advance in 2016 had insufficient supporting documentation for reported expenditures amounting to \$6,723. Specifically, there were missing supplier invoices for 43 transactions entered in Atlas. These transactions mainly pertained to payments of meals served and transportation costs of participants.

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.

A handwritten signature in blue ink, appearing to read 'Antoine Khoury', is centered within a rectangular box.

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 93258:
“Overcoming Gender-Based Violence (GBV) To Ensure Women's Full
Enjoyment Of Rights”
in Colombia

Project name:	Overcoming Gender-Based Violence (GBV) To Ensure Women's Full Enjoyment Of Rights
Award ID:	000093258
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 “Overcoming Gender-Based Violence (GBV) To Ensure Women's Full Enjoyment Of Rights”, ID: 000093258 (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	Unqualified
Statement of Fixed Assets	Unqualified

As a result of our audit, we have raised five audit findings with a net financial impact totalling US\$ 10,740 as summarised below:

Table 1.1 – Summary of audit results

No.	Description	Priority	Net financial impact USD
1	Invoices recorded gross (inclusive of VAT)	High	3,776
2	Weakness noted in procurement procedures	Medium	241
3	Insufficient supporting documentation for responsible party expenditure	High	6,723
4	Weaknesses noted in the review of RP documentation	Medium	-
Total			10,740



Mark Henderson
Partner

Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB
29 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's 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:**

**“OVERCOMING GENDER-BASED VIOLENCE (GBV) TO ENSURE WOMEN'S FULL ENJOYMENT
OF RIGHTS” (ID: 000093258)**

We have audited the accompanying Project Trial Balance – Statement of Expenditures (PTB), “the Statement” of the UN Women Colombia Directly Implemented (DIM) project 000093258, ‘Overcoming Gender-Based Violence (GBV) To Ensure Women's Full Enjoyment Of Rights’ for the period 1 January to 31 December 2016. The PTB expenditures totaling \$1,848,380 comprise audited expenditures of \$1,848,380 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 ‘Overcoming Gender-Based Violence (GBV) To Ensure Women's Full Enjoyment Of Rights’ 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 the 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

Unqualified Opinion

In our opinion, the attached Project Trial Balance – Statement of Expenditures of the UN Women project presents fairly, in all material respects, the expenses of US\$ 1,848,380 incurred by the project ‘Overcoming Gender-Based Violence (GBV) To Ensure Women's Full Enjoyment Of Rights’ 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
Partner
Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

Date: 29 August 2017

INDEPENDENT AUDITORS' REPORT

Certification for Statement of Assets

We have audited the accompanying Statement of Assets (“the statement”) of the UN Women project number 000093258, ‘Overcoming Gender-Based Violence (GBV) To Ensure Women's Full Enjoyment Of Rights’ as at 31 December 2016.

Management is responsible for the preparation of the Statement for the project ‘Overcoming Gender-Based Violence (GBV) To Ensure Women's Full Enjoyment Of Rights’ and for such internal controls as management determines are 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 statement is 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 the project's preparation of the schedule 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.

Unqualified opinion

In our opinion, the attached Statement of Assets presents fairly, in all material respects, the balance of assets of the UN Women project ‘Overcoming Gender-Based Violence (GBV) To Ensure Women's Full Enjoyment Of Rights’ amounting to US\$ 2,891.32 as at 31 December 2016 in accordance with UN Women accounting policies.



Mark Henderson
Partner
Moore Stephens LLP
150 Aldersgate Street
London EC1A 4AB

Date: 29 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 gross (inclusive of VAT)
Priority:	High
Amount US\$:	3,776

Description

We noted that certain supplier invoices were being recorded in the Atlas accounting system inclusive of VAT (IVA). Examples of affected transactions are presented in the table, below:

Transaction reference	Date	Description	Amount in local currency (COP)	Amount in US\$	VAT included US\$
COL30-00003215-2-1-ACCR-DST	26-Oct-16	S AIR TICKETS DOMESTIC	57,680,000	20,000.00	2,314.86
COL30-00002380-1-1-ACCR-DST	07-May-16	N DESKS	725,000	250.95	34,61
COL30-00002170-1-1-ACCR-DST	05-Mar-16	SP16-158 PRINT-BIND SERV.	477,530	144.66	19.95
COL30-00003489-1-1-ACCR-DST	15-Dec-16	INV SH-4509 OFFICE SUPPLIES	1,075,550	340.47	54.48
COL30-00002208-1-1-ACCR-DST	17-Mar-16	S SOFTWARE MAINTENANCE	14,268,000	4,322.33	596.18
COL30-00003537-1-1-ACCR-DST	20-Dec-16	S MEETING FACILITIES	17,023,752	5,388.97	725.87
COL30-00003487-1-1-ACCR-DST	15-Dec-16	PAY PRINT T-SHIRTS PASTO25 NOV	690,000	218.42	30.13
TOTAL					3.776.08

We note that although a list of invoices paid inclusive of VAT is sent to the UNDP Colombia office for their VAT to be reclaimed from the Revenue Authority (DIAN), 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. UNDP is, therefore, responsible for performing this review, calculating the amount to be reclaimed and then making the submission to DIAN.

In addition, when the VAT was reclaimed by the UNDP Colombia office, the reversals were not recorded in ATLAS in the same accounting period when the initial expenditure had been paid but were, instead, reversed in the following period when the repayment of VAT was received from the Revenue Authority. Therefore, the expenditure recorded in the 2016 year-end has been overstated. Off-setting this overstatement, in theory, would be some VAT reclaims pertaining to 2015 expenditure paid by DIAN, and recorded in UN Women's ledger, in 2016. We were not, however, provided with any detail for these amounts (refunded to the project) and were informed by the Country Office that (translated from Spanish) *"for 2016 we don't have the specific account for the recuperation of the IVA in the projects. The reversal of the recuperated funds are reflected at a global level"*.

As such, we have not been able to quantify the full value of the VAT reclaimed from DIAN as no evidence has been presented to us from UNDP to show the amount of programme expenditure from 2016 reclaimed from DIAN and no entry has yet been made in the UN Women Country Office for this recovery at the date of our audit.

As such, while we have identified US\$ 3,776 of VAT incorrectly recorded from our substantive testing, the true figure may well exceed this amount.

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.

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:	Weakness noted in procurement procedures
Priority:	Medium
Amount US\$:	241

Description

We noted that, following a procurement exercise in respect of translation and training services, rather than awarding to the lowest priced offer, a more expensive offer was selected. The relevant transaction is presented in the table, below:

Transaction reference	Date	Description	Amount in local currency (COP)	Unjustified difference (COP)	Unjustified difference (USD)
COL30-00002423-1-1-ACCR-DST	18-May-16	EXPENSE DISTRIBUTION	5,800,000	696,000	240.91

From our review of the relevant procurement documentation for this transaction, two offers were received from separate companies offering translation services. The offers were for COP 5.8m and COP 5.104m. The more expensive tender was chosen and the explanation provided to us was that the supplier had been used before and was considered trustworthy. However, upon further investigation, it was determined that the supplier who had submitted the lower price offer, had never been used and thus there was insufficient information to consider them less trustworthy or incapable of providing the services at a high standard. Selecting a supplier solely on the quality of previous work, when there is no known issue with the technical ability of the other tenderer(s) does not comply with UN Women procurement practice and nullifies the point of performing a tender procedure.

We, therefore, consider that the justification for the selection of the more expensive tender was not acceptable. This position is supported by the procurement guidelines noted in the UN Women Programme and Operations Manual (POM) on page 27:

“Determining the Best Offer: Where at least two vendors are compared, the one with the lowest price shall be awarded the contract (of those who met the specified requirements). Where the second lowest price among the responsive offer is found to be significantly more superior, and the price is higher than the lowest price compliant offer by not more than 10%, then the second lowest price may be selected.”

Given that the difference between the two offers was greater than 10% and the justification did not show that the ‘best offer award’ guidelines had been followed, there is insufficient evidence to demonstrate that value for money had been obtained in respect of this purchase.

Recommendation

We recommend that the UN Women Colombia office follows the procurement guidelines in the Programme and Operations Manual in relation to the ‘best offer award’ guidance. If there is sufficient justification for the rejection of a cheaper bid on the grounds of technical competency then these should be clearly documented, supported and approved.

This recommendation will help ensure that value for money is not just achieved but also documented.

Management comments and action plan

UN Women Colombia Office acknowledges the observation for the case highlighted and will further strengthen the process and adhere to the Procurement rules and regulations set forth by UN Women Programme and Operations Manual Chapter for Contract and Procurement.

Financial finding 3

Title:	Insufficient supporting documentation for responsible party expenditure
Priority:	High
Amount US\$:	6,723

Description

We noted that supplier invoices could not be provided for 43 different transaction entries (totalling US\$ 6,723) in the ATLAS accounting system, relating to the liquidation of advances to one responsible party.

The documentation to support the FACE form submitted by the Responsible Parties, did not include invoices for payments to sub-contractors, instead the contractor reimbursements were only evidenced as having been approved on the basis of documents created internally by the Responsible Party. These reimbursements were principally for meals provided during events, and hospitality and transport claims from attendees at programme events. There was no evidence on file that the event attendees actually received the meals, hospitality or transport, for which claims were made, as neither signed disbursement sheets nor supplier invoices nor copies of the participants' Colombian ID cards were maintained on file.

The affected transaction is presented in the table, below:

Transaction reference	Date	Description	Amount in local currency (COP)	Amount claimed (USD)	Unsupported amount claimed (USD)
COL30-00002058-1-1-ACCR-DST	06-Feb-16	CL-1ST CASH ADVANCE PCA 15-011	72,923,550	23,417.97	6,722.54

Recommendation

The UN Women office should ensure that RPs provide supplier invoices from 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 UN Women procurement requirements and guidelines related to project procurements and should maintain adequate documentation to demonstrate this compliance.

Management comments and action plan

UN Women Colombia takes note of the recommendation that Responsible Parties comply with UN Women procurement requirements, specifically keeping evidence of services delivered by third parties.

Management control findings

Management control finding 1	
Title:	Weaknesses noted in the review of RP documentation
Priority:	Medium
Amount US\$:	-

Description

In reviewing the support documentation supporting liquidation of the FACE form for one RP, it was noted that two supplier contracts under one Responsible Party (RP), had not been signed by the contractors. The contractors had therefore not legally entered into the contract to provide a service with the RP, which poses risks in relation to recourse for non/poor performance by the supplier.

While the Project Cooperation Agreement (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 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 Office had not identified or raised the issue of the lack of a legally binding contract for the services, during their review of these underlying documents and prior to liquidating the Responsible Parties advance.

Recommendation

We recommend that the UN Women Country Office applies a more rigorous approach to the review of supporting documents presented by the Responsible Parties. Their review should ensure that the requirements of the Project Cooperation Agreement 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.

Management comments and action plan

UN Women Colombia 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.

ANNEX I – PROJECT TRIAL BALANCE

Project Trial Balance – Statement of Expenditures attached separately.

ANNEX II – STATEMENT OF ASSETS

Project Statement of Assets attached separately.

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	Total Per Asset Schedule	Difference:
93258	18130	Communications & IT Equipments	Assets	3,527.90		
93258	18630	Accumulated Dep - ITC	Assets	(636.58)		
				<u>2,891.32</u>	<u>2,891.32</u>	<u>-</u>
93258	61105	Salaries - NP Staff	Expenses	7,184.64		
93258	62105	Dependency Allowance-NP Staff	Expenses	216.04		
93258	62110	Contrib Joint Staff Pension-NP	Expenses	1,491.80		
93258	62115	Contrib to Med,Soclns-NP Staff	Expenses	402.44		
93258	62140	Annual Leave Expense - NO	Expenses	6,084.76		
93258	63530	Contribution to EOS Benefits	Expenses	269.42		
93258	63535	Contribution to Security	Expenses	287.39		
93258	63540	Contribution to Training	Expenses	71.85		
93258	63545	Contribution to ICT	Expenses	287.39		
93258	63550	Contributions to MAIP	Expenses	14.37		
93258	63555	Contribution to UN JFA	Expenses	129.33		
93258	63560	Contributions to Appendix D	Expenses	21.55		
93258	65115	Contributions to ASHI Reserve	Expenses	574.77		
93258	65135	Payroll Mgt Cost Recovery ATLA	Expenses	22.42		
93258	71205	Intl Consultants-Sht Term-Tech	Expenses	34,068.07		
93258	71305	Local Consult.-Sht Term-Tech	Expenses	480,891.24		
93258	71310	Local Consult.-Short Term-Supp	Expenses	17,118.18		
93258	71405	Service Contracts-Individuals	Expenses	408,200.01		
93258	71410	MAIP Premium SC	Expenses	1,452.65		
93258	71415	Contribution to Security SC	Expenses	15,971.08		
93258	71440	Appendix D SC	Expenses	11,620.28		
93258	71605	Travel Tickets-International	Expenses	52,409.67		
93258	71610	Travel Tickets-Local	Expenses	70,404.35		
93258	71615	Daily Subsistence Allow-Intl	Expenses	4,101.83		
93258	71620	Daily Subsistence Allow-Local	Expenses	21,158.90		
93258	71635	Travel - Other	Expenses	6,642.35		
93258	72105	Svc Co-Construction & Engineer	Expenses	132,146.25		
93258	72120	Svc Co-Trade and Business Serv	Expenses	10,769.24		
93258	72135	Svc Co-Communications Service	Expenses	3,172.69		
93258	72145	Svc Co-Training and Educ Serv	Expenses	4,836.38		
93258	72220	Furniture	Expenses	3,774.70		
93258	72405	Acquisition of Communic Equip	Expenses	2,691.84		
93258	72410	Acquisition of Audio Visual Eq	Expenses	633.63		
93258	72415	Courier Charges	Expenses	2,566.51		
93258	72425	Mobile Telephone Charges	Expenses	657.01		
93258	72440	Connectivity Charges	Expenses	182.48		
93258	72505	Stationery & other Office Supp	Expenses	5,145.96		
93258	72510	Publications	Expenses	7,088.52		
93258	72515	Print Media	Expenses	566.52		
93258	72715	Hospitality Catering	Expenses	19,896.78		
93258	72805	Acquis of Computer Hardware	Expenses	9,568.80		
93258	72810	Acquis of Computer Software	Expenses	1,098.97		
93258	72815	Inform Technology Supplies	Expenses	545.51		
93258	73104	Leased Building	Expenses	4,092.77		
93258	73105	Rent	Expenses	12,348.71		
93258	73107	Rent - Meeting Rooms	Expenses	6,415.38		
93258	73110	Custodial & Cleaning Services	Expenses	1,049.41		
93258	73120	Utilities	Expenses	379.39		
93258	73125	Common Services-Premises	Expenses	45,560.08		
93258	73310	Maint & Licencing of Software	Expenses	4,474.40		
93258	74205	Audio Visual Productions	Expenses	29,906.56		
93258	74210	Printing and Publications	Expenses	34,976.83		
93258	74215	Promotional Materials and Dist	Expenses	3,622.40		
93258	74220	Translation Costs	Expenses	408.01		
93258	74225	Other Media Costs	Expenses	10,716.73		
93258	74510	Bank Charges	Expenses	1,573.34		
93258	74525	Sundry	Expenses	2,143.39		
93258	75105	Facilities & Admin - Implement	Expenses	14,091.23		
93258	75115	Facilities & Admin - OH & Ind	Expenses	117,624.10		
93258	75705	Learning Costs	Expenses	60,593.41		
93258	75706	Learning - ticket costs	Expenses	1,347.12		
93258	75707	Learning ? subsistence allowan	Expenses	40,742.86		
93258	75708	Learning - subcontracts	Expenses	642.26		
93258	75709	Learning - training of counter	Expenses	615.95		
93258	75710	Participation of counterparts	Expenses	107,488.31		
93258	76125	Realized Loss	Expenses	602.50		
93258	77630	Dep Exp Owned - ITC	Expenses	526.63		
				<u>1,848,380.34</u>		

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

D. Grimwade
Donna Grimwade
Chief of Accounts

16-May-17
Date



United Nations Entity for Gender Equality
and the Empowerment of Women

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
COL30	COL	53	UNW ICT2	desktop lenovo	358	1S10B7006G1SM1023F1Z		COL30	7/2/2015	7/2/2015	1,319.36	895.52	1	94415	2001	10480	59258	W3000
COL30	COL	68	UNW ICT2	Desktop lenovo	395	1S10AUAG3800PC08E1CF		COL30	3/17/2016	3/17/2016	1,104.27	950.9	1	94415	2001	32	93258	W0001
COL30	COL	69	UNW ICT2	Desktop lenovo	400	1S10AUAG3800PC08E1CF		COL30	3/17/2016	3/17/2016	1,104.27	950.9	1	94415	2001	32	93258	W0001
												3,527.90	2,891.32					

I hereby certify that the Assets 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
Donna Grimwade
Chief of Accounts

Frankline Okumu
Frankline Okumu
Asset Focal Point

16-May-17
Date

16-May-17
Date