UNITED NATIONS ENTITY FOR GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN (UN WOMEN)

AUDIT REPORT


DIRECTLY IMPLEMENTED (DIM) PROJECT 81114

<table>
<thead>
<tr>
<th>Project name:</th>
<th>Promoting Women’s Participation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Award ID:</td>
<td>81114</td>
</tr>
<tr>
<td>Country Office:</td>
<td>South Sudan</td>
</tr>
<tr>
<td>Auditor:</td>
<td>Deloitte &amp; Touche LLP</td>
</tr>
<tr>
<td>Period subject to audit:</td>
<td>1 January to 31 December 2015</td>
</tr>
</tbody>
</table>

ISSUED 17 November 2018
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PART 1: EXECUTIVE SUMMARY

1.1 The audit engagement

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 Country Office') for the year ended 31 December 2015. The audit was undertaken on behalf of UN Women Independent Evaluation and Audit Services (IEAS).

We have issued audit opinions as summarised in Section 1.4 below.

1.2 Audit objectives

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

- Expressing an opinion on whether the financial expenses incurred by the Project between 1 January and 31 December 2015, and the fund utilization as at 31 December 2015 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 at the Financial Management Section of the Management and Administration Division at headquarters 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 2015. This statement must include all assets available as at 31 December 2015 and not only those purchased in a given period. The statement of fixed assets as at 31 December 2015, certified by the UN Women Chief of Accounts at the Financial Management Section of the Management and Administration Division at headquarters, 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.

- As may be applicable, provide progress made in implementing any recommendations raised in the previous audit report.
1.3 Audit scope

The scope of the audit relates only to transactions concluded and recorded against the UN Women DIM Project between 1 January and 31 December 2015. The scope of the audit does not include:

- Activities and expenses incurred or undertaken at the level of responsible parties\(^1\), unless the inclusion of these expenses is specifically required in the request for proposal.
- Expenses processed and approved in locations outside the country, such as expenses initiated at other UN Women Regional or Country Offices and UN Women headquarters for which the supporting documentation is not retained at the level of the UN Women Country Office\(^2\).

Specifically the audit covered the following:

a) The expenses incurred and recorded in the Project Trial Balance (PTB) during the year 2015.
b) The net book value and existence of the fixed assets held by the project as at 31 December 2015.

1.4 Audit results

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

<table>
<thead>
<tr>
<th>Statement</th>
<th>Opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Trial Balance - statement of expenditures</td>
<td>Unqualified</td>
</tr>
<tr>
<td>Statement of Fixed Assets</td>
<td>Unqualified</td>
</tr>
</tbody>
</table>

As a result of our audit, the findings were as follows:

- Failure to comply with procurement guidelines *(Refer to finding 3.1.1).*
- Failure to comply with financing agreement guidelines *(Refer to finding 3.1.2).*

The project was not audited in the prior year.

Acknowledgement

We wish to express our appreciation for the courtesy and cooperation extended to the representatives during the course of the audit.

\[Signature\)

Certified Public Accountants (Kenya)
Nairobi, Kenya

17 November 2018

\(^1\) Responsible Parties (RPs) in the context of UN Women implemented projects, refers to governmental, NGO or CSO entities who have received funding through the respective UN Women Country Office to undertake specific elements of the Project’s activities. These activities are governed by a Project Cooperation Agreement along with the associated budget. Expenditure incurred by these RPs is reported to the UN Women Country Office on a quarterly basis, where it is subject to review and approval prior to being recorded within the Project’s financial records. UN Women headquarters provide for such expenditure to be audited separately, with the individual projects and RPs selected on the basis of a risk assessment applied on a global level. While it is not certain that any or all of the RPs who reported expenditure on a project selected for a DIM audit will necessarily have been audited for the period under review, the provision for such audits, within the remit of the internal audit function of UN Women, means that the expenditure does not need to be included as part of the DIM project audit scope. Such transactions fall within the remit of UN Women's internal and external auditors, and are therefore not re-audited within the scope of the DIM project.

\(^2\) Project financial records may include items which are not directly posted by the Country Office, such as centrally managed payroll costs or year-end journals or allocations. Such transactions fall within the remit of UN Women’s internal and external auditors, and are therefore not re-audited within the scope of the DIM project.
REPORT OF THE INDEPENDENT AUDITOR
TO THE INDEPENDENT EVALUATION AND AUDIT SERVICES OF
UN WOMEN
FOR THE UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED
(DIM) PROJECT:

“PROMOTING WOMEN’S PARTICIPATION IN SOUTH SUDAN”
(ID: 81114)

PART 2: FINANCIAL AUDIT REPORTS WITH AUDIT OPINIONS

2.1 REPORT ON THE PROJECT TRIAL BALANCE

We have audited the accompanying Project Trial Balance (PTB) - statement of expenditures of the UN Women South Sudan directly implemented project number 81114, "Promoting Women’s Participation", for the period 1 January to 31 December 2015.

The Project Trial Balance expenditure totalling US$ 1,954,571.65 is comprised of expenditure directly incurred by the UN Women Country Office in South Sudan in the amount of US$ 1,390,822.21 and expenditure incurred by entities other than the Country Office for an amount of US$ 563,749.44. Our audit only covered the expenditure directly incurred by the UN Women Country Office in South Sudan of US$ 1,390,822.21.

Opinion

In our opinion, the accompanying project trial balance presents fairly in all material respects, the expenses of US$ 1,390,822.21 directly incurred by the UN Women Country Office in South Sudan and charged to the Project for the period 1 January to 31 December 2015 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 UN Women regulations and rules, policies and procedures.
(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.

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3 Expenditure incurred by other entities other than the Country Office of US$ 563,749.44 relates to expenditure incurred by partners of US$ 240,339.07 and expenditure processed at UN Women headquarters relating to payroll and depreciation of US$ 323,410.37.

2.1 REPORT ON THE PROJECT TRIAL BALANCE (Continued)

Basis for opinion (Continued)

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 preparation of the Project Trial Balance and for such internal control as management determines is necessary to enable the preparation of the Project Trial Balance that is free from material misstatement, whether due to fraud or error.

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

17 November 2018
2.2 CERTIFICATION FOR STATEMENT OF FIXED ASSETS

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 2015.

Opinion

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the asset status of UN Women project 81114 amounting to US$ 105,845.04 as at 31 December 2015 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.

Responsibilities of Management for the Statement of Fixed Assets

Management is responsible for preparation of the Project's Statement of Fixed Assets, 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 of Statement of Fixed Assets

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:

- 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.
2.2 CERTIFICATION FOR STATEMENT OF FIXED ASSETS (Continued)

- 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

17 November 2018
REPORT ON THE FINANCIAL AUDIT OF THE UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT PROMOTING WOMEN’S PARTICIPATION IN SOUTH SUDAN (PROJECT NUMBER 81114), FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2015

PART 3: MANAGEMENT LETTER

3.1 Results of the Audit

3.1.1 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 should be sent to at least five bidders indicating the specifications or terms of reference.

UN Women Country Office in South Sudan requested for quotation the procurement of goods and services with a total value of US$ 79,550 as detailed below:

<table>
<thead>
<tr>
<th>Nature of procurement</th>
<th>Quotations required</th>
<th>Quotations requested</th>
<th>Amount (US$)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procurement of loading, transportation and offloading of guard bikes from Juba to Western Equatoria and other states.</td>
<td>5</td>
<td>4</td>
<td>40,000</td>
</tr>
<tr>
<td>Procurement of security services</td>
<td>5</td>
<td>1</td>
<td>24,955</td>
</tr>
<tr>
<td>Procurement of air tickets for 20 South Sudan delegates from Juba to Nairobi and back for the peace mediation training.</td>
<td>5</td>
<td>-</td>
<td>14,595</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>79,550</td>
</tr>
</tbody>
</table>

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

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

Priority

Medium

Recommendation

Management to 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 $5,000 and US$ 50,000.

Management comments and action plan

UN Women has a practice of requesting quotes from five bidders for contracts with a value of US$ 5,000 and above. However, given the small market in Juba, often five bids were not received. In 2015, the Country Office did not file the proof of sending bid letters to five bidders for such procurement and only kept the one it received. This issue was rectified in 2017 when management reviewed other audit comments and, since then, the Country Office has been filing all bid request sent to vendors.

It is not clear from the audit report what kind of security services and which vendor was used. The UN in South Sudan has an LTA with some security services and therefore only one quote was requested when the security related service or security equipment was purchased from them.
REPORT ON THE FINANCIAL AUDIT OF THE UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT PROMOTING WOMEN’S PARTICIPATION IN SOUTH SUDAN (PROJECT NUMBER 81114), FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2015

Similarly, there is an LTA with a travel agency in South Sudan for UN agencies and most of the time air tickets are purchased from this agency. As an LTA was used, there was no need to obtain five quotes.

Auditor’s final comment
The procurement of the security and travel services was not conducted using the LTA and therefore there was a requirement to obtain five quotes.

3.1.2 Failure to comply with financing agreement guidelines
The financing agreement between UN Women and the Ministry of Education did not have an Anti-Terrorism clause as per article 13 of the funding agreement.

The article requires that this provision must be included in all subsidiary agreements entered into for the purposes of implementing the UN Women South Sudan Strategic plan 2014–2016.

Management did not give any justifiable reason for the non-compliance.

Priority
Medium

Recommendation
The Representative of UN Women Country Office in South Sudan should ensure that the financing agreement guidelines are adhered to.

Management comments and action plan
The audit recommendation is duly noted and UN Women Country Office will comply with this requirement.
**REPORT ON THE FINANCIAL AUDIT OF THE UN WOMEN SOUTH SUDAN DIRECTLY IMPLEMENTED PROJECT PROMOTING WOMEN’S PARTICIPATION IN SOUTH SUDAN (PROJECT NUMBER 81114), FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2015**

**APPENDIX I  PROJECT TRIAL BALANCE FOR THE YEAR ENDED 31 DECEMBER 2015**

Extract of UN Women Trial balance as at the 31 December 2015

<table>
<thead>
<tr>
<th>Project Fund Account Description</th>
<th>Expense Category</th>
<th>Total per GL</th>
<th>Total per Asset Schedule</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>81114 W3000 18130 Communications &amp; IT Equipments</td>
<td>Asset</td>
<td>57,495.00</td>
<td>57,495.00</td>
<td>0.00</td>
</tr>
<tr>
<td>81114 W3000 18140 Furniture and Fixtures</td>
<td>Asset</td>
<td>8,309.86</td>
<td>8,309.86</td>
<td>0.00</td>
</tr>
<tr>
<td>81114 W3000 18150 Vehicles</td>
<td>Asset</td>
<td>69,830.40</td>
<td>69,830.40</td>
<td>0.00</td>
</tr>
<tr>
<td>81114 W3000 18170 Heavy Machinery/Equipment</td>
<td>Asset</td>
<td>18,087.10</td>
<td>18,087.10</td>
<td>0.00</td>
</tr>
<tr>
<td>81114 W3000 18180 Accumulated Dep - ITC</td>
<td>Asset</td>
<td>(13,002.84)</td>
<td>(13,002.84)</td>
<td>0.00</td>
</tr>
<tr>
<td>81114 W3000 18180 Acc Dep - Vehiciles</td>
<td>Asset</td>
<td>(1,724.29)</td>
<td>(1,724.29)</td>
<td>0.00</td>
</tr>
<tr>
<td>81114 W3000 18180 Acc Dep - Vehicles</td>
<td>Asset</td>
<td>(27,425.52)</td>
<td>(27,425.52)</td>
<td>0.00</td>
</tr>
<tr>
<td>81114 W3000 18180 Acc Dep Heavy Mac &amp; Equip</td>
<td>Asset</td>
<td>(5,108.95)</td>
<td>(5,108.95)</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**Net Book Value**

- 105,440.83
- 105,440.04
- 105,734

**I hereby certify that the above figures are based on UN Women unaudited Trial Balance for the period ended 31 December 2017 as at the 5th of April 2018.**

[Signature]

Chief of Accounts

5-Apr-18
APPENDIX II  STATEMENT OF FIXED ASSETS AS AT 31 DECEMBER 2015

<table>
<thead>
<tr>
<th>Business unit</th>
<th>Operating Unit</th>
<th>Asset ID</th>
<th>Profile ID</th>
<th>Description</th>
<th>TAG Number</th>
<th>Serial Number</th>
<th>Model</th>
<th>Location</th>
<th>Acquisition Date</th>
<th>In Service Date</th>
<th>Cost, USD</th>
<th>Net Book Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>SSD30 SSD</td>
<td>UNW_FURN1</td>
<td>000000000383</td>
<td>UNW_FURN1</td>
<td>Wooden office Desks</td>
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<td>8/22/2012</td>
<td>12/31/2012</td>
<td>1,213.11</td>
<td>745.54</td>
<td></td>
</tr>
<tr>
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<td>4/30/2013</td>
<td>4/30/2013</td>
<td>1,500.00</td>
<td>562.5</td>
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<tr>
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<tr>
<td>SSD30 SSD</td>
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<td>UNW_ICT4</td>
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</tr>
<tr>
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<td>UNW_ICT1</td>
<td>Lenovo T530 Laptop</td>
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<td>S.SUDAN-06</td>
<td>4/30/2013</td>
<td>4/30/2013</td>
<td>1,500.00</td>
<td>562.5</td>
<td></td>
</tr>
<tr>
<td>SSD30 SSD</td>
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<td>UNW_ICT1</td>
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<td>4/30/2013</td>
<td>4/30/2013</td>
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<tr>
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<td>UNW_ICT1</td>
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<td>4/30/2013</td>
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<td>562.5</td>
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<td>562.5</td>
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<tr>
<td>SSD30 SSD</td>
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<td>UNW_MTRV4</td>
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<td>25,674.31</td>
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<td>27,523.30</td>
<td>16,710.57</td>
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<tr>
<td>SSD30 SSD</td>
<td>UNW_OFCE2</td>
<td>000000000799</td>
<td>UNW_OFCE2</td>
<td>5000 ltr Water Tank</td>
<td>000000000799</td>
<td>N/A</td>
<td>S.SUDAN-15</td>
<td>7/18/2013</td>
<td>7/18/2013</td>
<td>27,523.30</td>
<td>16,710.57</td>
<td></td>
</tr>
<tr>
<td>SSD30 SSD</td>
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I hereby certify that this list details the assets per this project.

[Signature]
Donna Grimwade
Chief of Accounts

Date: 5 April 2018